

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
04/11/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Open Items List re: Sarbanes Oxley	0.5	290.00	145.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Mexico Packard fixed assets upload template	0.3	290.00	87.00
04/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized testing and documentation of remaining Delphi consolidating journal vouchers	2.4	270.00	648.00
04/11/06	SHARMA, ADITYA KUMAR	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Thermal & Interior Division cycles	1.2	27.00	32.40
04/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed additional requests with General Accounting Supervisor for fourth quarter review for Energy & Chassis	0.2	270.00	54.00
04/11/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Headquarters - workpapers 4970 through 4970.05d - Segregation of Duties	1.0	650.00	650.00
04/11/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed the Thermal and Interior 2005 KDS adjustment	2.3	200.00	460.00
04/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Researched open Sarbanes issue for fixed assets for Assistant Finance Director at Energy & Chassis	0.3	270.00	81.00
04/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with client re: generator core liability reports	1.8	240.00	432.00
04/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Coordinated additional testing procedures for functional currency and hedge adjustments.	0.7	650.00	455.00
04/11/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Grundig Employee Cost upload template	0.4	290.00	116.00
04/12/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed final draft of open items list prior to issuance	0.3	390.00	117.00
04/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Performed control testing on Treasury foreign exchange FAS 133 controls	1.8	480.00	864.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provided for Switec receivable and updated documentation	0.6	270.00	162.00
04/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Obtained total tool spending and amortization from tooling ledger for 2005 audit of Energy & Chassis	2.4	200.00	480.00
04/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated special tools work papers with support received from fixed assets supervisor for Energy & Chassis	2.7	200.00	540.00
04/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax adjustments relative to Brazil and Mexico units with N. Lavigne and J. Urbaniak	0.5	390.00	195.00
04/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in telephone conversation with J. Whitson re: status of income tax audit	0.3	525.00	157.50
04/12/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Packard Revenue re-performance testing workpaper	0.7	450.00	315.00
04/12/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated audit status log related to client prepared accounting memos	0.7	650.00	455.00
04/12/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed contracts and agreements referencing the jobs bank.	2.6	650.00	1,690.00
04/12/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed and documented insurance selection	1.3	270.00	351.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Supervisor to discuss disposal activity for Energy & Chassis	0.2	270.00	54.00
04/12/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented responses on follow-ups for International Reporting S-Units	3.8	390.00	1,482.00
04/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and met with J. Badie re: headquarters restatement push-down testing	0.2	290.00	58.00
04/12/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared accounting memo regarding subsequent events related to post-employment benefits	2.0	650.00	1,300.00
04/12/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed Packard vendor master file testing with C. Snyder	0.6	480.00	288.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed status of property and special tools for Energy & Chassis	0.7	270.00	189.00
04/12/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and edited overall open items list.	1.1	650.00	715.00

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04/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting with J. Erickson and Z. Matice re: 2005 tax rate reconciliation, 2004 provision-to-return analysis, 11/30/05 deferred tax analysis and 12/31/05 deferred tax analysis	0.4	525.00	210.00
04/12/06	MORRISSEY, MICHAEL J	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Aggregated and forwarded materials related to the assigning of assets and liabilities to reporting units in connection with FASB Statement 142	1.0	670.00	670.00
04/12/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed open items list re: Steering open items with divisional management	0.3	270.00	81.00
04/12/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented generator core liability testing for Automotive Holdings Group division	2.8	240.00	672.00
04/12/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided FIN 47 testing	3.9	340.00	1,326.00
04/12/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Turkey Unit 566 International Reporting	1.9	390.00	741.00
04/12/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched accounting for subsequent events related to post-employment benefits	2.5	650.00	1,625.00
04/12/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated the board and audit committee meeting minutes	2.3	390.00	897.00
04/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Open Items List re: various sections per J. Aughton's request	2.0	290.00	580.00
04/12/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi restricted stock unit expense reconciling items	2.7	200.00	540.00
04/12/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client on FAS 143	1.1	340.00	374.00
04/12/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched JOBS liability and GM's offer to have flowback	1.1	650.00	715.00
04/12/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated manual workpapers for headquarters fixed asset controls testing	1.5	360.00	540.00
04/12/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed employee matters agreements related to flowback provisions	0.9	650.00	585.00
04/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J Badie and client re: client proposed adjustments related to inventory reserves at Delphi Product and Service Solutions	2.1	490.00	1,029.00
04/12/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi incentive compensation analysis expense recorded to recalculated expected amount	3.6	200.00	720.00
04/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced journal entries to supporting documentation re: headquarters restatement push-down testing	1.5	290.00	435.00
04/12/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.4	480.00	672.00
04/12/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of hedge/trading testing and open accounting issues.	0.2	650.00	130.00
04/12/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with T. Castle regarding Thermal and Interior fixed asset rollforward	3.8	270.00	1,026.00
04/12/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes related to environmental memo for U.S.	3.9	270.00	1,053.00
04/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client prepared documentation regarding accounts receivable and inventory adjustments	1.2	490.00	588.00
04/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and tested support for various marketing accrual reductions at Delphi Product and Service Solutions	3.1	270.00	837.00
04/12/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated fee applications for additional data received from the managers and senior managers	2.1	375.00	787.50
04/12/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Fixed Assets independent testing workpaper	1.3	450.00	585.00

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04/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support provided for testing of internet sales recorded on Delphi Product and Service Solutions' ledger and requested additional support	1.2	270.00	324.00
04/12/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with J. Sheehan on audit issues around demographic data of pension plans	1.3	650.00	845.00
04/12/06	MACAUDA, ALLISON NICHOLE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Finalized review of duplicates in pension database	2.0	290.00	580.00
04/12/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read the draft agreement with TRW regarding an environmental settlement	2.3	390.00	897.00
04/12/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Aftermarket testing and status of open issues	0.7	650.00	455.00
04/12/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Turkey Units 5E5 and 5E6 International Reporting	1.6	390.00	624.00
04/12/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Sweden Units 5C1 and 5D7 International Reporting	0.6	390.00	234.00
04/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with D Moyer and client re: client proposed adjustments related to inventory reserves at Delphi Product and Service Solutions	2.1	270.00	567.00
04/12/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared and replied to various Delphi emails	0.8	450.00	360.00
04/12/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended conference call with B. Plumb, B. Steiner, S. Coulter, to discuss subsequent event accounting	1.0	450.00	450.00
04/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax audit procedures with J. Urbaniak	0.5	390.00	195.00
04/12/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared and met with the client and B. Plumb to discuss the proposed testing of the Watson Wyatt demographic data	1.2	390.00	468.00
04/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Open Items List re: Automotive Holdings Group	1.8	290.00	522.00
04/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Internal Controls - Packard - 4400 Revenue Cycle Workpapers	0.5	650.00	325.00
04/12/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed revised asset retirement calculation support.	0.4	650.00	260.00
04/12/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed the revised client prepared goodwill impairment analysis	1.5	650.00	975.00
04/12/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior deficiencies	0.5	480.00	240.00
04/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed current audit status for intercompany profit in inventory calculation	0.4	490.00	196.00
04/12/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed status of entity level control testing and headquarter expenditure control testing with C Snyder	0.8	360.00	288.00
04/12/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared memo on finance employee involvement	1.6	650.00	1,040.00
04/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Internal Controls - Packard - 4200 Inventory Workpapers	1.0	650.00	650.00
04/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with fixed assets supervisor and C. Alsager re special tools and fixed assets issues for Energy & Chassis	1.4	200.00	280.00
04/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the audit file for open review notes within the Corporate control testing	1.5	480.00	720.00
04/12/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarters fixed asset controls testing	3.0	360.00	1,080.00
04/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting with R. Sparks re: non-US tax opinions	0.3	525.00	157.50

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04/12/06	MCOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Internal Controls - Packard - 4700 Financial Reporting Workpapers	1.0	650.00	650.00
04/12/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated documentation supporting vendor master file testing	0.5	480.00	240.00
04/12/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Deloitte actuary follow up questions and provided to Delphi personnel for additional documentation	0.2	270.00	54.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with General Accounting Supervisor re: detailed requests for fourth quarter review for Energy & Chassis	0.8	270.00	216.00
04/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Open Items List re: Energy and Chassis	0.8	290.00	232.00
04/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and substantiated client explanation of natural gas trades gains classification on the headquarters ledger	0.6	270.00	162.00
04/12/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed and incorporated additional revisions to pleadings and related application summary for first interim filing	1.2	500.00	600.00
04/12/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared documentation re: roof capitalization	0.4	270.00	108.00
04/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes and updated fixed assets additions testing work paper for Energy & Chassis	0.6	200.00	120.00
04/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the manual workpapers within the Corporate control testing for missing sign-offs	1.9	480.00	912.00
04/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with R. Sparks and J. Urbaniak re: non-US tax opinions	0.8	525.00	420.00
04/12/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed push-down of restatement entries at Delphi Headquarters trial balances	1.3	270.00	351.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support received for special tools cross charge for 2005 for Energy & Chassis	0.9	270.00	243.00
04/12/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed and responded e-mail to D. Moyer on the latest status of fee application for 4/12/06	0.3	375.00	112.50
04/12/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Continued review of Delphi Product and Service Solutions Fixed Assets re-performance testing workpaper	2.2	450.00	990.00
04/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed status of entity level control testing and headquarter expenditure control testing with S Warnack	0.8	480.00	384.00
04/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Open Items List re: headquarters	1.0	290.00	290.00
04/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared request list for Delphi Product and Service Solutions internet sales testing	1.1	270.00	297.00
04/12/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Contacted R.Hof in relation to treasury testing	0.6	280.00	168.00
04/12/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated Delphi Status Log as of 4/12/06	0.3	375.00	112.50
04/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with J. Erickson and Z. Matice re: 2005 tax rate reconciliation, 2004 provision-to-return analysis, 11/30/05 deferred tax analysis and 12/31/05 deferred tax analysis	1.0	525.00	525.00
04/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with D Moyer re: proposed adjustments for Delphi Product and Service Solutions	0.9	270.00	243.00
04/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US third party tax opinions with B. Sparks and J. Urbaniak	0.5	390.00	195.00
04/12/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched restricted stock unit account break out on Hyperion	1.6	200.00	320.00
04/12/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing on Delphi headquarters search for unrecorded liabilities	2.7	270.00	729.00
04/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the entity level tuition assistance program control testing	0.4	480.00	192.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared questions for Assistant Finance Director on items relating to the generator core liability and sales for Automotive Holdings Group	0.4	270.00	108.00

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04/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed current audit status for income tax audit procedures	0.6	490.00	294.00
04/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J Badie re: proposed adjustments for Delphi Product and Service Solutions	0.9	490.00	441.00
04/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented plant scrap expense review for Inventory cycle testing	2.6	280.00	728.00
04/12/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched and consulted on accounting issues related to goodwill impairment analysis	3.3	650.00	2,145.00
04/12/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi automotive holdings group restricted stock unit expense cross charge	1.1	200.00	220.00
04/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from N. Lavigne related to Mexico unit 756 and drafted email with follow-up questions	2.0	390.00	780.00
04/12/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended various consultation discussion with ERS team members	1.5	450.00	675.00
04/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Internal Controls - Packard - 4300 Safeguarding Asset Workpapers	0.5	650.00	325.00
04/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Internal Controls - Packard - 4600 Employee Cost Workpapers	0.5	650.00	325.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Completed GAAP checklists	1.1	270.00	297.00
04/12/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented South Africa Unit 608 International Reporting	0.6	390.00	234.00
04/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed correspondence from client contacts regarding outstanding requests	0.6	280.00	168.00
04/12/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles for consideration in the audit procedures	0.3	390.00	117.00
04/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Finalized rollover testing and tracker after Revenue review	0.4	280.00	112.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.3	270.00	81.00
04/12/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared testing of Generator Core cost analysis for Automotive Holdings Group division	3.1	240.00	744.00
04/12/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and prepared open audit items for distribution to the client	1.6	490.00	784.00
04/12/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Formatted the fee application for manager review	0.3	375.00	112.50
04/12/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed the staff and senior datasets and corresponded with the team members	3.8	375.00	1,425.00
04/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed consignment supporting documents for Inventory cycle testing	3.4	280.00	952.00
04/12/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed exhibits received from KPMG re: SFAS 142 analyses	2.8	375.00	1,050.00
04/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Internal Controls - Packard - 4100 Fixed Asset Workpapers	0.5	650.00	325.00
04/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Analyzed headquarters restatement push-down testing	1.6	290.00	464.00
04/12/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed new and revised accounting memos prepared by the client	1.8	650.00	1,170.00
04/12/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Attended conference call with B. Plumb, B. Steiner, D. Olmore, to discuss subsequent event accounting	1.0	670.00	670.00

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04/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax questions from Delphi Poland team	0.6	490.00	294.00
04/12/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed FAS 142 calculations supplied by J. Williams and discussed with J. Aughton and M. Crowley	2.1	650.00	1,365.00
04/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accrued liabilities, payroll liabilities and other asset workpapers	2.7	490.00	1,323.00
04/12/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Recalculated net book value credits and over amortization of tooling	1.9	390.00	741.00
04/12/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Made selections from the demographic data files to provide to Watson Wyatt	2.6	390.00	1,014.00
04/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the population of restatement pushdown entries compared to journal vouchers received from headquarters	0.8	270.00	216.00
04/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the Packard vendor masterfile testing with V Ziemke	0.6	480.00	288.00
04/12/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed sarbanes oxley option and reviewed material weaknesses and significant deficiencies	3.0	670.00	2,010.00
04/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed special tools, summary of potential adjustments and impairment issues for additions with fixed assets supervisor and C. Alsager for Energy & Chassis	1.6	200.00	320.00
04/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Internal Controls - Packard - 4800 Treasury Workpapers	0.8	650.00	487.50
04/12/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented majority testing of forward curve rates	2.8	270.00	756.00
04/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed open items related to income tax adjustments at Brazil unit 742/744	2.1	390.00	819.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.3	270.00	81.00
04/12/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in conference call on jobs banks, bonus accrual and subsequent events.	1.2	650.00	780.00
04/12/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented selections related to electronics and chassis.	2.1	280.00	588.00
04/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reselected cycle count examples for Inventory cycle testing	0.6	280.00	168.00
04/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the entity level venture development strategy review control testing	0.7	480.00	336.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.4	270.00	108.00
04/12/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyze E&C valuation as of 10/31/05	1.0	300.00	300.00
04/12/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed testing references for correctness at electronics and chassis	2.4	280.00	672.00
04/12/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed analysis and prepared report on duplicate SSNs on pension file	3.4	450.00	1,530.00
04/12/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Employee Cost benchmark workpaper	1.0	450.00	450.00
04/12/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with client re: generator core sales activity support for Automotive Holdings Group	2.1	240.00	504.00
04/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to emails	0.5	650.00	325.00
04/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures for wire room disbursements	1.1	490.00	539.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations for fixed assets rollforward for Energy & Chassis	3.7	270.00	999.00
04/12/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented and updated outstanding items listing for Delphi Packard	0.4	390.00	156.00
04/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages	0.5	650.00	325.00
04/12/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created control audit tool summarized control findings	3.1	280.00	868.00

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04/12/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized documentation on Delphi Thermal and Interior annual physical inventory adjustment	1.5	270.00	405.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on the fourth quarter review for Automotive Holdings Group	0.5	270.00	135.00
04/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Internal Controls - Packard - 4690 Deficiency Tracker Workpapers	0.2	650.00	97.50
04/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from J. Erickson related to Poland units and drafted response with follow-ups	1.8	390.00	702.00
04/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax adjustments relative to France units with J. Urbaniak and J. Erickson	0.5	390.00	195.00
04/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed revised French tax packages and drafted email to J. Erickson questioning changes	0.5	390.00	195.00
04/12/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of fixed assets for Packard	1.8	390.00	702.00
04/12/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued to update workpapers for headquarters fixed asset controls testing	2.8	360.00	1,008.00
04/12/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Determined additional procedures to be performed for demographic testing procedures for Delphi Corporation	0.4	270.00	108.00
04/12/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared summary memo on May 2000 warranty charged to equity and related working papers	3.2	650.00	2,080.00
04/12/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed revised 2004 goodwill impairment prepared by J. Williams.	3.2	650.00	2,080.00
04/12/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated fee applications for additional data received from the partners	1.2	375.00	450.00
04/12/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed audit evidence provided for and tested lease classification of Delphi airplane	2.7	270.00	729.00
04/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Supervisor to discuss open items and resolve cross charge issues for Energy & Chassis	0.9	270.00	243.00
04/12/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed fixed asset open items with P. O'Bee	0.3	270.00	81.00
04/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte member firm country reports for tax items	2.9	525.00	1,522.50
04/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and submitted support for restatement pushdown entries that were recorded to the headquarters ledger	0.8	270.00	216.00
04/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided workpaper review - Internal Controls - Packard - 4500 Expenditure Workpapers	0.5	650.00	325.00
04/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and updated Revenue deficiency tracker	0.4	280.00	112.00
04/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Made updates to the planning section in order to complete documentation	0.3	390.00	117.00
04/13/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Initiated clearing of Electronics and Safety Review Notes	1.0	290.00	290.00
04/13/06	HOFFMAN, DAVID N	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Participated in preliminary reading of Delphi 382 study; Discussions with J. Kushner and T. Cabecca regarding nature of review	1.1	750.00	825.00
04/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed generator core sales for Q4 2005 and Q1 2006 with Assistant Finance Director for Automotive Holdings Group	0.4	270.00	108.00
04/13/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to email messages	0.5	650.00	325.00
04/13/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Auburn Hills Data Center IT Controls workpapers - System Software Information Security	1.0	650.00	650.00
04/13/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi's transfer pricing report (prepared by PwC) on U.S. exports to affiliates; prepared information requests to R. Favor re: tangible transfers and technology sharing between the U.S. and Canadian affiliates	3.5	525.00	1,837.50
04/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the entity level business system policy manual control testing	0.6	480.00	288.00
04/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and analysis of Delphi Product and Service Solutions' summary of adjustments	2.3	270.00	621.00

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04/13/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi credited service hour inquiries from Fidelity	1.9	200.00	380.00
04/13/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status tracker	0.9	480.00	432.00
04/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support provided for testing of the push down of restatement entries to the headquarters ledger	2.1	270.00	567.00
04/13/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with B. Plumb and J. Sheehan regarding status of audit procedures and open issues.	3.1	650.00	2,015.00
04/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client prepared detail re: pre and post petition liability break out for Delphi headquarters	0.2	270.00	54.00
04/13/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated open items listing and status	1.2	390.00	468.00
04/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed C Asbury's responses to the headquarter expenditure control and design deficiencies	0.9	480.00	432.00
04/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed account memos received and memos to be received for accounting memo log	0.7	490.00	343.00
04/13/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued and finalized tracing journal entries to supporting documentation re: headquarters restatement push-down testing	3.4	290.00	986.00
04/13/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed journal entry testing and operations workpapers related to the Thermal and Interior division	2.0	650.00	1,300.00
04/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit status for accrued liabilities	0.3	490.00	147.00
04/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing on manual journal entries recorded to Delphi equity accounts	1.7	270.00	459.00
04/13/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in telephone conference with J. Schnurr and B. Steiner to discuss JOBS accrual	0.6	650.00	390.00
04/13/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared headquarters significant affiliates analysis for reporting	2.9	240.00	696.00
04/13/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed Inventory control requests with client contact	0.4	280.00	112.00
04/13/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated reviews notes for headquarters fixed asset control testing	2.6	360.00	936.00
04/13/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed fwd curves and notes	1.6	340.00	544.00
04/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures for wire room disbursements	2.2	490.00	1,078.00
04/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided copies of the open confirms to the client	0.4	390.00	156.00
04/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began testing of U.S. foreign exchange settlements	3.6	270.00	972.00
04/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed interim audit procedures for pension and other post retirement liabilities	3.8	390.00	1,482.00
04/13/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Participated in discussion with C. Snyder re: Status update on internal control testing	0.4	650.00	260.00
04/13/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed pension and OPEB working papers	2.1	650.00	1,365.00
04/13/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed consignment control and cycle count control with client contact	0.9	280.00	252.00
04/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support for proposed adjustments for post capitalized assets for Energy & Chassis	1.3	270.00	351.00
04/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with S Warnack re: clearing treasury & fixed asset control review notes	0.8	480.00	384.00
04/13/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed break out of Delphi prepetition vs. post petition incentive compensation liabilities	3.4	200.00	680.00

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04/13/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Auburn Hills Data Center IT Controls workpapers - System Software Change Controls	1.0	650.00	650.00
04/13/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Auburn Hills Data Center IT Controls workpapers - Database Change Controls	2.0	650.00	1,300.00
04/13/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Finalized drafted accounting memo related to subsequent events and substantive plan related to post-employment benefits	2.5	650.00	1,625.00
04/13/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed follow up on fixed asset selections with L. Estrella, Delphi.	0.5	280.00	140.00
04/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed tooling ledger review for changes from prior year for 2005 audit of Energy & Chassis	1.7	200.00	340.00
04/13/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented fourth quarter review income statement fluctuations based on meeting with client	1.4	240.00	336.00
04/13/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: fourth quarter review income statement fluctuations	3.7	240.00	888.00
04/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit status for accounts receivables	1.8	490.00	882.00
04/13/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented UK Unit 532 International Reporting	0.6	390.00	234.00
04/13/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with Ashok Jain to discuss status.	0.5	335.00	167.50
04/13/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	2.2	480.00	1,056.00
04/13/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Deloitte comments on KPMG analysis	1.0	750.00	750.00
04/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with P. Brusate regarding Delphi equity method joint venture accounting	2.2	270.00	594.00
04/13/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Provided instructions to J. Green re: Delphi Packard control audit tool upload templates	0.5	390.00	195.00
04/13/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented electronics and chassis controls in control audit templates for expenditures	1.8	280.00	504.00
04/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Fixed Asset Supervisor to discuss proposed adjustments for capitalized maintenance for Energy & Chassis	1.7	270.00	459.00
04/13/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Turkey Units 544 and 545 International Reporting	2.3	390.00	897.00
04/13/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed engagement economics for unbilled balances	0.3	490.00	147.00
04/13/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared agenda for status update meeting with A. Kulikoski and J. Volek	0.6	480.00	288.00
04/13/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented testing for consignment control within Inventory cycle	3.8	280.00	1,064.00
04/13/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated balance sheet impact of tooling errors	3.7	390.00	1,443.00
04/13/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed a back-up of all audit files on the share drive	0.7	390.00	273.00
04/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support provided for testing of internet sales for DPSS	1.2	270.00	324.00
04/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and requested additional support for testing of consumer influence expenditures recorded on the headquarters ledger	0.6	270.00	162.00
04/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic data provided by client to determine additional testing procedures for Delphi Corporation	0.4	270.00	108.00
04/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed updated data provided on Delphi liability for inactive employees	2.5	270.00	675.00

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04/13/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Aftermarket testing and open items	1.0	650.00	650.00
04/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with J Aughton re: status update on internal control testing	0.4	480.00	192.00
04/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated special tools policies and procedures based on information obtained from fixed asset department for Energy & Chassis	2.2	200.00	440.00
04/13/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised questions for KPMG valuation team regarding the SFAS 142 analysis	0.3	300.00	90.00
04/13/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with Delphi regarding fwd curves	0.4	340.00	136.00
04/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided follow-up questions to client on the responses to audit documentation questions	0.7	390.00	273.00
04/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered information received from client explaining fourth quarter fluctuations	1.1	390.00	429.00
04/13/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared questions for KPMG regarding most recent version of exhibits re: SFAS 142 analyses	3.7	375.00	1,387.50
04/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented fluctuations explanations for income statement for Q4 review	2.1	270.00	567.00
04/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open items on headquarter areas with the client	0.8	390.00	312.00
04/13/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched and updated accounting memo regarding substantive plan related to post-employment benefits	2.8	650.00	1,820.00
04/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open items list for Automotive Holdings Group	0.4	270.00	108.00
04/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed follow-up testing on treasury wire payments subsequent to year-end	1.3	270.00	351.00
04/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Supervisor to discuss support provided for Dovebid and assets capitalized on 1/1/2005 for Energy & Chassis	1.3	270.00	351.00
04/13/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed testing documentation to ensure all control findings were included	2.2	280.00	616.00
04/13/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended meeting with J. Volek re: business process control status update	1.3	480.00	624.00
04/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client re: audit open items for Headquarters	1.1	490.00	539.00
04/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Participated in conference call with client re: audit open items	1.3	490.00	637.00
04/13/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented supporting documentation obtained for inventory price testing selections	3.1	240.00	744.00
04/13/06	SCHNURR, JAMES V	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Provided consultation on accounting for jobs bank	1.0	700.00	700.00
04/13/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Sweden Inits 5C1 and 5D7 International Reporting	0.6	390.00	234.00
04/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented fluctuations explanations for balance sheet Q4 review	2.3	270.00	621.00
04/13/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed U.S. tax opinions	1.3	525.00	682.50
04/13/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared draft memo on JOBs accrual for discussion with J. Schnurr	2.1	650.00	1,365.00
04/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and requested additional support for operations fluctuations for headquarters	1.3	270.00	351.00
04/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized testing and documentation on Delphi Headquarters search for unrecorded liabilities	2.3	270.00	621.00
04/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the corporate and headquarter status tracker	0.8	480.00	384.00
04/13/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with C Snyder regarding clearing treasury and fixed asset control review notes	0.8	360.00	288.00

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04/13/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi booking of the recognition and retention grant expense to the foreign units and sector level divisions	2.5	200.00	500.00
04/13/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated Revenue cycle design deficiencies	1.3	280.00	364.00
04/13/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed documents received related to receiving test check control	1.6	280.00	448.00
04/13/06	FLYNN, JASON T	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed client responses on pension and OPEB issues	1.0	710.00	710.00
04/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized fixed asset additions and construction work in progress work paper for Energy & Chassis	1.1	200.00	220.00
04/13/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented UK Units 516 International Reporting	0.4	390.00	156.00
04/13/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated manual workpapers for headquarters treasury control testing	1.0	360.00	360.00
04/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit status for inventory reserves	1.4	490.00	686.00
04/13/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Updated to-do list of items to discuss with L. Tropea	0.5	650.00	325.00
04/13/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented testing performed on Delphi Packard's unreimbursed special tools balance	2.3	390.00	897.00
04/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed other assets and accrued liability workpapers	1.1	490.00	539.00
04/13/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Auburn Hills Data Center IT Controls workpapers - Physical Security	0.5	650.00	325.00
04/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated change in amortization work paper for current year based on support received from financial analyst for Energy & Chassis	1.9	200.00	380.00
04/13/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Auburn Hills Data Center IT Controls workpapers - Information Systems Operations	1.0	650.00	650.00
04/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the entity level quality suggestion plan control testing	0.4	480.00	192.00
04/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed special tools issues with fixed assets supervisor and financial analysts for Energy & Chassis	1.9	200.00	380.00
04/13/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Deloitte valuation team to discuss questions and comments on KPMG's analysis	0.5	300.00	150.00
04/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations received for Q4 2005 review for Energy & Chassis	1.1	270.00	297.00
04/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Performed research on employee cost demographic controls	0.8	480.00	384.00
04/13/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented testing performed on Delphi Packard's partial rebills special tools balance	2.4	390.00	936.00
04/13/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarters treasury control testing	3.1	360.00	1,116.00
04/13/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with J. Sheehan to discuss status of open audit items	1.2	650.00	780.00
04/13/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation of non-US income tax audit conclusions	3.8	390.00	1,482.00
04/13/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to various tax e-mails	0.6	525.00	315.00
04/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the entity level Delphi strategy board control testing	0.9	480.00	432.00
04/13/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented electronics and chassis controls in control audit templates for financial reporting	1.7	280.00	476.00
04/13/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi Retention and Recognition grant calculation of vested payments	0.9	200.00	180.00
04/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participate in weekly business cycle control status meeting with A Kulikowski and J Volek	1.3	480.00	624.00
04/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Assisted V Ziemke with preparing agenda for the weekly business cycle control status meeting with A Kulikowski and J Volek	0.6	480.00	288.00
04/13/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Spoke to L. Tropea regarding open items and staff scheduling	0.5	650.00	325.00
04/13/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Auburn Hills Data Center IT Controls workpapers - System Software Information Security	0.5	650.00	325.00

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04/13/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in call with B. Plumb, B. Steiner and J. Schnurr regarding post-employment benefits	0.5	650.00	325.00
04/13/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages	0.5	650.00	325.00
04/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with General Accounting Supervisor and Financial Analyst to discuss additional support for Q4 2005 review fluctuations for Energy & Chassis	0.8	270.00	216.00
04/13/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented audit procedures related to Tax Rates by Country analysis	2.7	390.00	1,053.00
04/13/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed supporting documentation needed for the inventory price testing	0.8	240.00	192.00
04/13/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented electronics and chassis controls in control audit templates for revenue	2.1	280.00	588.00
04/13/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed control audit templates with S Potter	0.5	280.00	140.00
04/13/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued to update testing workpapers for treasury control testing	1.0	360.00	360.00
04/13/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed math check on various Step 2 Analyses	2.8	335.00	938.00
04/13/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented UK Units 5E8 and 5E9 International Reporting	0.6	390.00	234.00
04/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
04/14/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Determined pre-petition and post petition split of accrued liabilities account balances	3.8	240.00	912.00
04/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Determined procedures to test capitalized maintenance proposed adjustment for Energy & Chassis	0.3	270.00	81.00
04/14/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Poland reporting package for S and G units.	0.4	650.00	260.00
04/14/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Employee Cost walkthrough workpaper	1.5	450.00	675.00
04/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in conference call with client and J. Aughton re: audit open items	0.9	490.00	441.00
04/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations received for Q4 2005 review for Energy & Chassis	2.1	270.00	567.00
04/14/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in conference call regarding Aftermarket testing and open items.	1.3	650.00	845.00
04/14/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched accounting related to certain transactions discussed in client prepared accounting memos	1.5	650.00	975.00
04/14/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated datasets for additional items received from the team	0.5	375.00	187.50
04/14/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accrued liabilities testing approach for headquarters	3.9	240.00	936.00
04/14/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated testing documentation for entity level control testing	1.0	360.00	360.00
04/14/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed revised Tax Rates by Country spreadsheet and updated analysis for changes	3.9	390.00	1,521.00
04/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the entity level accounting policy control testing	0.8	480.00	384.00
04/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed documenting U.S. foreign exchange settlements and provided questions to client	3.9	270.00	1,053.00
04/14/06	HOFFMAN, DAVID N	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Evaluated additional Section 382 computation matters relating to testing dates.	0.7	750.00	525.00
04/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the entity level segregation of duty control testing	0.6	480.00	288.00
04/14/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed emails to respond to A.Shrestha questions re: workproduct	0.1	500.00	50.00
04/14/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed status of open items listing for overall audit.	0.5	650.00	325.00

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04/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter depreciating fixed assets control testing	1.1	480.00	528.00
04/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter managing fixed asset master file control testing	1.5	480.00	720.00
04/14/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Service Solutions Employee Cost flowchart workpaper	0.5	450.00	225.00
04/14/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing documentation for entity level control testing	3.0	360.00	1,080.00
04/14/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed certain section of the inventory workpapers at the Thermal and Interior division	1.8	650.00	1,170.00
04/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized documentation of derivatives confirmations for foreign exchange trades for Headquarters	1.9	200.00	380.00
04/14/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and organized non-US tax information	3.7	525.00	1,942.50
04/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit open items for preparation for meeting with client	0.6	490.00	294.00
04/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter acquiring fixed asset control testing	1.8	480.00	864.00
04/14/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed the Thursday and Friday back-up of all audit files on the share drive	1.4	390.00	546.00
04/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed email containing explanation on mapping issues with account 9177, provision for depreciation on impaired assets for Automotive Holdings Group	0.4	270.00	108.00
04/14/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed open items related to workers compensation claims reserves testing	1.2	650.00	780.00
04/14/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed contingency analysis documentation	0.6	525.00	315.00
04/14/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi Retention and Recognition grant for the US non section 16b September 2005 payment	2.1	200.00	420.00
04/14/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared documentation of conclusions reached through our audit of non-US income taxes	3.4	390.00	1,326.00
04/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provided for disposal reserve for Automotive Holdings Group	1.6	270.00	432.00
04/14/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed audit evidence provided by Delphi Packard for accounts receivable open invoice testing	2.1	270.00	567.00
04/14/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed resolution of open items at the Thermal and Interior division	2.5	650.00	1,625.00
04/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Completed GAAP checklists	0.7	270.00	189.00
04/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provided for disposal reserve and impairment on Needmore for Automotive Holdings Group	0.5	270.00	135.00
04/14/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic testing for benefit liability plans	3.1	390.00	1,209.00
04/14/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi Retention and Recognition grant for the salaried subsidiaries clawbacks	2.4	200.00	480.00
04/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared comparison between 2004 and 2005 income taxes	2.3	200.00	460.00
04/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client responses for audit questions regarding wire room disbursements	3.7	490.00	1,813.00
04/14/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed operations workpapers related to the Thermal and Interior division	1.5	650.00	975.00
04/14/06	CABECA, ANTHONY J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 382 schedules	2.0	525.00	1,050.00
04/14/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed analysis on finalized fixed asset data to determine depreciation error	2.5	280.00	700.00
04/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements	2.9	490.00	1,421.00

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04/14/06	NOETZEL, RICHARD KENNETH	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Delphi Product and Service Solutions Employee Cost re-performance workpaper	1.0	450.00	450.00
04/14/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated testing on Delphi Thermal and Interior sales and sales return procedures	3.2	270.00	864.00
04/14/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed information received from Watson Wyatt and made selections	0.8	390.00	312.00
04/14/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Cleared planning notes.	1.1	650.00	715.00
04/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes on fluctuation analysis for Q4	1.1	270.00	297.00
04/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.4	270.00	108.00
04/14/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed process descriptions for Sedgwick and the National Benefit Center	0.9	390.00	351.00
04/14/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Organized U.S. income tax audit documentation	2.3	525.00	1,207.50
04/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented testing performed on Delphi Packard's full rebills special tools balance	1.8	390.00	702.00
04/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized documentation of derivatives confirmations for commodity trades for Headquarters	2.2	200.00	440.00
04/14/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated final testing for payroll liabilities at Delphi Headquarters	2.7	270.00	729.00
04/14/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented cost of goods sold variance analysis for Energy and Chassis fourth quarter review	0.3	240.00	72.00
04/14/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented Thermal and Interior true up to 2005 audited statements for joint venture KDS	3.5	200.00	700.00
04/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented detailed follow-up an outstanding items for special tools testing	0.4	390.00	156.00
04/14/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued updating testing documentation of entity level control testing	2.5	360.00	900.00
04/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter treasury control testing	1.2	480.00	576.00
04/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed various tax e-mails	1.1	525.00	577.50
04/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. tax opinions	2.3	525.00	1,207.50
04/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Michigan SBT accrual workpapers	1.5	525.00	787.50
04/15/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Italy reporting package for S and G units.	1.3	650.00	845.00
04/15/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Mexico reporting package for S and G units.	2.4	650.00	1,560.00
04/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Performed back-up of the network	0.4	390.00	156.00
04/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed and updated open items listing with managers and staff	1.0	650.00	650.00
04/17/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared proposed questions for KPMG re: SFAS 142 analysis	2.7	375.00	1,012.50
04/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.8	480.00	864.00
04/17/06	JONES, JEFFREY C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed prior year warranty issue relating to 2000	1.0	670.00	670.00

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04/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed information provided for inactive employee liability	1.9	270.00	513.00
04/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed testing performed on 4th Q 2005 global analytic review	2.1	390.00	819.00
04/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.2	270.00	54.00
04/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation and testing for wire room subsequent disbursement procedures	2.7	270.00	729.00
04/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from J. Erickson related to discrepancies in tax expense reported at French units and drafted follow-up questions	0.5	390.00	195.00
04/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi headquarters recognition and retention grant amortization schedule formulas	3.6	200.00	720.00
04/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented conclusions in Control Audit Tool	2.5	280.00	700.00
04/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented non-US income tax audit conclusions related to adjustments analyzed at various non-US units	2.3	390.00	897.00
04/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of interim balances for accrued liabilities at Delphi headquarters	3.7	240.00	888.00
04/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized testing on accounts payable search for unrecorded liabilities workpaper	3.4	270.00	918.00
04/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter employee cost authorization of time entry control testing	1.9	480.00	912.00
04/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review and upload of Poland-Jelesnia control audit tool upload templates	2.4	390.00	936.00
04/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review and upload of Poland-Aftermarket control audit tool upload templates	1.6	390.00	624.00
04/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.3	270.00	81.00
04/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpaper for account testing reconciliation of pre-petition accrued liabilities for Delphi headquarters ledger	3.9	240.00	936.00
04/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated documentation in Steering division workpapers based on manager review notes	3.3	240.00	792.00
04/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with K. McCoy to discuss testing of capitalized maintenance proposed adjustment for Energy & Chassis	0.6	270.00	162.00
04/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review and upload of Poland-Tychy control audit tool upload templates	2.1	390.00	819.00
04/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for capitalized maintenance proposed adjustment and refined testing procedures	0.7	270.00	189.00
04/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued analyzing 2004 workpapers for entry in the working archive utility	1.0	290.00	290.00
04/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented control audit tool testing for Packard revenue	2.1	280.00	588.00
04/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of open non-US income tax items	0.8	390.00	312.00
04/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi vendor master file evidence from Affiliated Computer Services (ACS)	2.7	480.00	1,296.00
04/17/06	CABECA, ANTHONY J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 382 analysis	2.0	525.00	1,050.00
04/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: headquarter and corporate control testing deficiencies	0.6	480.00	288.00
04/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations received for fourth quarter review for Energy & Chassis	3.9	270.00	1,053.00
04/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the interim rollforward testing procedures for benefit liabilities	0.7	390.00	273.00

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04/17/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed fee application	0.6	490.00	294.00
04/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Selected fixed asset additions randomly for detail testing of clients summary of potential adjustments for post capitalizable maintenance that should have been expensed for Energy & Chassis	1.7	200.00	340.00
04/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Headquarters audit workpapers	1.2	490.00	588.00
04/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared Financial Reporting cycle review notes	1.9	280.00	532.00
04/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Selected fixed asset additions randomly for detail testing of clients summary of potential adjustments to determine if items classified as post capitalizable maintenance should be classified as capitalizable maintenance for Energy & Chassis	1.6	200.00	320.00
04/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed summary of potential adjustments for capitalizable maintenance with C. Alsager for Energy & Chassis	0.6	200.00	120.00
04/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed SOPA schedule and drafted email with questions	0.5	390.00	195.00
04/17/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and corresponded with engagement team re: status of interim statements and overall process	1.1	375.00	412.50
04/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi recognition and retention expense allocation	3.3	200.00	660.00
04/17/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Deloitte comments on KPMG analysis	1.0	750.00	750.00
04/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented control audit tool testing for Packard treasury	1.5	280.00	420.00
04/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: Life insurance accrual recorded on headquarters ledger	3.1	240.00	744.00
04/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed unit workpapers related to audit procedures performed at Delphi Technology, Inc.	3.5	650.00	2,275.00
04/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi recognition and retention grant liability accrual	1.1	200.00	220.00
04/17/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Made selections of special tooling rebills for testing	2.5	390.00	975.00
04/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed operations for Automotive Holdings Group	1.4	270.00	378.00
04/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and updated design deficiencies for all cycles	3.6	280.00	1,008.00
04/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Dayton revenue business process testing review notes	2.2	480.00	1,056.00
04/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented control audit tool testing for Packard financial reporting	1.1	280.00	308.00
04/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed pension and other post retirement valuations	2.3	390.00	897.00
04/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Analyzed 2004 workpapers for entry in the working archive utility	3.1	290.00	899.00
04/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented non-US tax audit conclusions related to Morocco and Portugal tax expense	2.4	390.00	936.00
04/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review and upload of Poland-ASC control audit tool upload templates	2.2	390.00	858.00
04/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status and completion plan of income taxes with D. Maher	0.2	525.00	105.00
04/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the incurred but not reported audit procedures	3.9	390.00	1,521.00
04/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control deficiency listing to ensure all control deficiencies were listed for Packard	1.5	280.00	420.00

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04/17/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Worked to create a log of all binders from the audit to provide to record retention for tracking purposes	1.3	390.00	507.00
04/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter employee cost walkthrough testing	2.3	480.00	1,104.00
04/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Selected fixed asset additions randomly for detail testing of clients summary of potential adjustments to determine if capitalizable maintenance should have been expensed for Energy & Chassis	1.9	200.00	380.00
04/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers at headquarters division for Life insurance accrual accounts	1.6	240.00	384.00
04/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions workpapers and status	0.4	490.00	196.00
04/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented control audit tool testing for employee cost	1.2	280.00	336.00
04/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures for wire room disbursements	1.2	490.00	588.00
04/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Selected fixed asset additions randomly for detailed testing of clients summary of potential adjustments to determine if capitalizable maintenance should have been expensed for Automotive Holdings Group	1.8	200.00	360.00
04/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax questions from Poland participating office	0.8	490.00	392.00
04/17/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed special tooling spending file for selections	1.9	390.00	741.00
04/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented non-US tax audit conclusions related to Korea tax expense	0.9	390.00	351.00
04/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared schedules re: pension open items and additional request	2.1	270.00	567.00
04/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.4	270.00	108.00
04/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations provided for the fourth quarter balance sheet review for Energy & Chassis	3.9	270.00	1,053.00
04/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with J. Williams regarding segment disclosures and discontinued operations	0.9	650.00	585.00
04/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with M. Crowley and A. Jain FAS 142/144 questions that our FAS team had drafted	0.5	650.00	325.00
04/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in call with K. Fleming and our benefit specialist regarding status of workers compensation testing	0.5	650.00	325.00
04/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Electronics and Safety financial reporting review notes	0.4	480.00	192.00
04/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared dayton business process review notes.	2.1	280.00	588.00
04/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Expenditure control around timeliness of purchase orders	0.7	280.00	196.00
04/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Performed review of final rollforward procedures on the benefit liabilities accruals	1.2	390.00	468.00
04/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.3	270.00	81.00
04/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in senior and manager update meeting	0.3	270.00	81.00
04/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched accounting questions related to segment disclosures and discontinued operations	1.3	650.00	845.00
04/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Continued filling out deficiency tracker edits and Control Audit Tool upload templates	2.4	280.00	672.00

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04/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented pension and other post employment benefit corporation reconciliation	0.9	270.00	243.00
04/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented final testing for cycle count adjustments within Inventory cycle	2.3	280.00	644.00
04/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Held audit status meeting with managers	1.1	650.00	715.00
04/18/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client on open items	0.9	340.00	306.00
04/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the corporate and headquarter control status tracker	1.1	480.00	528.00
04/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with Assistant Finance Director and Finance Manager for Automotive Holdings Group re: open items list update	1.2	270.00	324.00
04/18/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and updated list of outstanding and follow-up items for Delphi Packard	0.2	390.00	78.00
04/18/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued preparing open items list for distribution to seniors and managers	1.0	290.00	290.00
04/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Participated in discussion with client regarding customer confirmations	1.8	490.00	882.00
04/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Selected fixed asset additions randomly for detail testing of clients summary of potential adjustments to determine if post capitalizable maintenance should have been classified as capitalizable maintenance for Automotive Holdings Group	1.9	200.00	380.00
04/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided from client related to Dovebid sale of fixed assets testing at Energy and Chassis	3.1	240.00	744.00
04/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in senior and manager update meeting	0.9	270.00	243.00
04/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of Delphi Thermal and Interior division control audit tool upload template	1.9	390.00	741.00
04/18/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and conference called with D.Moyer re: project status	0.2	500.00	100.00
04/18/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property working papers	1.6	650.00	1,040.00
04/18/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed fee application	0.4	490.00	196.00
04/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed FAS 112 memo draft edits on Jobs bank issues	1.3	650.00	845.00
04/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued clearing Financial Reporting review notes	0.5	280.00	140.00
04/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi demographic selections credited service support received from J. Petrie	1.3	200.00	260.00
04/18/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated datasets per additional data from team	2.5	375.00	937.50
04/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Selected fixed asset additions randomly for detail testing of clients summary of potential adjustments to determine if post capitalizable maintenance should have been expensed for Automotive Holdings Group	2.1	200.00	420.00
04/18/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Summarized 2004 workpapers for entry in the working archive utility	1.4	290.00	406.00
04/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list to represent current issues outstanding at Energy and Chassis	1.6	240.00	384.00

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04/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Financial Reporting benchmark to determine design deficiencies	2.1	280.00	588.00
04/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared summary of open items for Poland control audit tool upload templates and sent to Deloitte & Touche-Poland Team	0.6	390.00	234.00
04/18/06	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR THIRD QUARTER	Updated documentation in third quarter Energy and Chassis testing to prepare for archiving of work papers	0.7	240.00	168.00
04/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with General Accounting Supervisor to discuss additional questions on the explanations provided for the fourth quarter review for Energy & Chassis	0.4	270.00	108.00
04/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed UK reporting package for S and G units.	1.1	650.00	715.00
04/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed benefit liabilities open items with B. Murray	0.4	270.00	108.00
04/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client memo for accounts receivable set-offs	1.3	490.00	637.00
04/18/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with A.Jain, M.Crowley, and B.Plumb re: next steps discussion and review of our questions.	1.3	335.00	435.50
04/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed status of income tax audit procedures with J. Aughton and R. Favor	0.4	650.00	260.00
04/18/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed proposed questions for KPMG with Deloitte audit team re: SFAS 142 analysis	0.5	375.00	187.50
04/18/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Agreed supporting internal order detail to spending detail	3.2	390.00	1,248.00
04/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Assistant Finance Director to discuss status of audit for Energy & Chassis	0.3	270.00	81.00
04/18/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of tax services provided by non US entities	0.7	490.00	343.00
04/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of pension and OPEB data request	0.6	650.00	390.00
04/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing on split of United Kingdom trial balance activity	2.1	270.00	567.00
04/18/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared 2004 workpapers for entry in the working archive utility	2.5	290.00	725.00
04/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: headquarter fixed asset control deficiencies	0.4	480.00	192.00
04/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented procedures re: pension and other post employment benefits for the Delphi Corporation	0.9	270.00	243.00
04/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in audit priority meeting with M. Crowley and J. Aughton	0.7	650.00	455.00
04/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with engagement seniors and managers re: engagement status update	0.9	270.00	243.00
04/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in Delphi audit status meeting	1.2	490.00	588.00
04/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Electronics and Safety rollforward testing	1.1	480.00	528.00
04/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with C. High to discuss purchase order terms for Mercedes Benz	1.3	270.00	351.00
04/18/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Deloitte comments with KPMG	1.0	750.00	750.00

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04/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and participated in meetings with B. Plumb, J. Aughton, K. Fleming and D. Moyer regarding audit status	2.2	650.00	1,430.00
04/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Germany reporting package for S and G units.	0.3	650.00	195.00
04/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with fixed asset financial analyst to discuss special tools for Energy & Chassis	0.9	200.00	180.00
04/18/06	LAUDERMILCH, STEVEN WILLIAM	SENIOR MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Provided Delphi WC data review and participated in conference call with SCMS	1.0	525.00	525.00
04/18/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted an e-mail to J. Peterson on the status of Delphi monthly statement	0.3	375.00	112.50
04/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented 2004 R&E credit	2.1	200.00	420.00
04/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for special tools work paper testing for Energy & Chassis	1.1	200.00	220.00
04/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented corporate employee cost base wage increase control testing	2.3	480.00	1,104.00
04/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in call with B. Plumb and A. Jain regarding the status of our impairment testing	0.5	650.00	325.00
04/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.3	270.00	81.00
04/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi demographic selections credited service differences	2.7	200.00	540.00
04/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Previewed status of financial audit open items; discussed status of income tax audit procedures with B. Plumb	3.5	650.00	2,275.00
04/18/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Brazil reporting package for S and G units.	0.5	650.00	325.00
04/18/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control testing	1.3	650.00	845.00
04/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing 4-18-06	2.4	480.00	1,152.00
04/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared reconciliation of the pension liability	0.6	270.00	162.00
04/18/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and met with D. Moyer, M. Crowley, J. Aughton and B. Plumb on status of audit	0.6	390.00	234.00
04/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review and upload of Poland-Ostrow control audit tool upload templates	1.9	390.00	741.00
04/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Dayton revenue business process testing	3.8	480.00	1,824.00
04/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Analyzed credited service differences between Fidelity data file and Watson Wyatt data file	2.1	200.00	420.00
04/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in status meeting with D. Moyer, K. Fleming, M. Crowley and B. Plumb	1.4	650.00	910.00
04/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared summary of open items for Poland control audit tool upload templates and sent to Deloitte & Touche-Mexico Team	0.3	390.00	117.00
04/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented electronics and chassis business process controls	3.4	280.00	952.00
04/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for balance sheet fluctuations for fourth quarter review for property and special tools as provided by Energy & Chassis	0.8	270.00	216.00

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04/18/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed United Kingdom year end audit report	0.6	490.00	294.00
04/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit status and Headquarters workpapers	1.1	490.00	539.00
04/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed and updated documentation on Thermal and Interior audit testing based on partner analysis	3.9	270.00	1,053.00
04/18/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed the status of outstanding issues in tax audit procedures with R. Favor	0.4	650.00	260.00
04/18/06	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed results of control findings for Headquarters inventory	0.4	490.00	196.00
04/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi incentive compensation workpaper for review	1.9	200.00	380.00
04/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accounting memo update log	1.1	490.00	539.00
04/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Electronics and Safety fixed assets review notes	0.3	480.00	144.00
04/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and discussed with D. Ralbusky remaining items open in benefit liabilities	2.2	390.00	858.00
04/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended audit status update meeting with D Moyer, C Alsager, D Ralbusky, K Urek	0.9	270.00	243.00
04/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared analysis of intercompany profit elimination with detail received from Delphi headquarters staff	3.4	240.00	816.00
04/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Delphi headquarters staff re: open items related to actual interest expense recorded on the headquarters ledger	3.8	240.00	912.00
04/18/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed unit workpapers related to audit procedures performed at Saginaw	3.5	650.00	2,275.00
04/18/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed France reporting package for S and G units.	0.8	650.00	520.00
04/18/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for distribution to seniors and managers	1.0	290.00	290.00
04/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of support received for restatement pushdown testing on headquarters small ledgers	2.7	270.00	729.00
04/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation and discussed with the client remaining issues on environmental	3.3	390.00	1,287.00
04/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented corporate employee cost lump sum payment control testing	1.8	480.00	864.00
04/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi's entity level manual workpaper binders	2.8	480.00	1,344.00
04/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review and upload of Mexico business cycle control audit tool upload templates	2.8	390.00	1,092.00
04/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed documentation from prior year for R&E credit	0.4	200.00	80.00
04/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J Green re: Employee cost control testing	0.6	480.00	288.00
04/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared and met with S. Lauderman, M. Crowley and D. Ralbusky on worker's compensation	0.7	390.00	273.00
04/18/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated all three audit memos	2.0	490.00	980.00
04/18/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in telephonic discussion with J. Whitson regarding status, arrangement of conference call for status report to be held on Wednesday	0.3	750.00	225.00
04/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and submitted request for restatement pushdown testing on the headquarters ledger	2.6	270.00	702.00
04/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting to discuss Delphi audit status by area	0.9	270.00	243.00

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04/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: Delphi insurance coverage testing at headquarters	2.6	240.00	624.00
04/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed testing procedures re: worker compensation liability	0.5	270.00	135.00
04/18/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed PGM testing	0.9	340.00	306.00
04/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	documented dayton business process work papers.	1.1	280.00	308.00
04/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented additional demographic selections for the pension and other post employment valuation	2.5	270.00	675.00
04/18/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed operations working papers	2.3	650.00	1,495.00
04/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Manager and Supervisor to discuss open items and follow up procedures for Energy & Chassis	0.6	270.00	162.00
04/18/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for distribution to seniors and managers	1.5	290.00	435.00
04/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed documentation received from the client pertaining to electronics and chassis.	1.5	280.00	420.00
04/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support regarding preparation of confirmation of subsidy receivables at Delphi Product and Service Solutions	1.4	270.00	378.00
04/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding necessary support for testing of internet sales at Delphi Product and Service Solutions	0.5	270.00	135.00
04/18/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued clearing of Electronics and Safety Review Notes	0.8	290.00	232.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Evaluated audit resources for completion of audit	0.4	490.00	196.00
04/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with A Kulikowski, T Bomberski, and T Gilbert re: accounts receivable aging control issues	0.4	480.00	192.00
04/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed status of testing and open items.	0.4	650.00	260.00
04/19/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with fixed asset supervisor re open item issues for Energy & Chassis	0.9	200.00	180.00
04/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of testing and open items.	0.4	650.00	260.00
04/19/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed electronics and chassis walkthrough documentation	1.3	280.00	364.00
04/19/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Continued on recording GAAP checklists for 2005 in Audit System 2	0.5	290.00	145.00
04/19/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised questions based on Thursday's meeting related to the SFAS 142 analysis.	0.4	300.00	120.00
04/19/06	CABECA, ANTHONY J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in preparatory discussion with D. Hoffman re: 382	0.5	525.00	262.50
04/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: corporate accounting control testing review notes	0.6	480.00	288.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed and updated narratives for fee application	0.6	490.00	294.00
04/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with J. Erickson and A. Miller re: tax open items status update	0.5	525.00	262.50
04/19/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded GAAP checklists for 2005 in Audit System 2	0.7	290.00	203.00
04/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Aftermarket testing and status of open issues.	0.4	650.00	260.00

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04/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provided for generator core liability for Automotive Holdings Group	0.3	270.00	81.00
04/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Services Solutions rollforward testing	1.3	480.00	624.00
04/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of income tax audit with D. Maher, J. Whitson, R. Favor, and S. Gale	0.3	390.00	117.00
04/19/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Germany reporting package for S and G units.	0.6	650.00	390.00
04/19/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed overseas billing issues with D. Moyer	0.3	650.00	195.00
04/19/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Followed up on fixed asset disposal items and discussed concerns with R. Hoffman, Delphi	2.0	280.00	560.00
04/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with J. Meinberg regarding information needed to complete property rollforward testing at Thermal and Interior	1.5	270.00	405.00
04/19/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review and upload of Mexico (Mexico Finance Center) control audit tool upload templates	2.4	390.00	936.00
04/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Aftermarket testing and status of open issues.	0.4	650.00	260.00
04/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed outstanding non-U.S. tax items	2.3	525.00	1,207.50
04/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.4	270.00	108.00
04/19/06	LAUDERMILCH, STEVEN WILLIAM	SENIOR MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Participated in SCMS call and follow-up review of loss data	0.8	525.00	420.00
04/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in audit status meeting with B. Plumb and J. Sheehan	1.3	650.00	845.00
04/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed transfer pricing status and open issues with A. Shapiro and J. Hakken	0.4	525.00	210.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed updated fee analysis for non U.S. entities	0.7	490.00	343.00
04/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented allied classification control conclusion	0.4	280.00	112.00
04/19/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed company's memo on fixed asset inventory results	1.9	650.00	1,235.00
04/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi entity level budget and business plan process control testing	1.4	480.00	672.00
04/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed termination form for Employee Cost cycle	0.6	280.00	168.00
04/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in conference call on normal accounting issues.	3.1	650.00	2,015.00
04/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented testing of the Oshawa battery plant attrition costs at Energy and Chassis	1.4	240.00	336.00
04/19/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed case status and drafted emails to R.Hoillet re: same and expense datasets for February	0.2	500.00	100.00
04/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated support for material weakness and significant deficiency tracker	3.4	480.00	1,632.00
04/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented impairment credits related to trial balance submission at Automotive Holdings Group	2.7	240.00	648.00
04/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed status of testing and open items.	0.3	650.00	195.00
04/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with D. Moyer to discuss accrued liabilities pre-petition and post-petition split as recorded by Delphi headquarters	0.8	240.00	192.00

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04/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Continued to document additional demographic selections for the pension and other post employment valuation	1.3	270.00	351.00
04/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed test check samples received for testing	0.7	280.00	196.00
04/19/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated counsel initial revisions to first interim pleadings and drafted email updates to D.Moyer, R.Young	0.4	500.00	200.00
04/19/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review and initial upload of Delphi Saginaw Steering division business cycle control audit tool upload template.	3.2	390.00	1,248.00
04/19/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with fixed asset supervisor re open items issues for Energy & Chassis	0.8	200.00	160.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures for wire room disbursements	0.9	490.00	441.00
04/19/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed electronics and chassis with management	0.6	280.00	168.00
04/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with Z. Matice re: 2005 tax rate reconciliation, 11/30/05 deferred tax analysis and 12/31/05 deferred tax analysis	0.5	525.00	262.50
04/19/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed PGM testing	3.6	340.00	1,224.00
04/19/06	CABECA, ANTHONY J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed 382 tax opinion analysis with D. Hoffman and R. Favor	0.4	525.00	210.00
04/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte report updates	2.6	525.00	1,365.00
04/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the control testing open items listing for K Tanielian	0.6	480.00	288.00
04/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Submitted support to staff for future testing of restatement pushdown entries on the headquarters ledger	0.3	270.00	81.00
04/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with J. Erickson re: 2005 U.S. tax open items	0.5	525.00	262.50
04/19/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in internal meeting to review progress, timing/milestone dates	1.0	750.00	750.00
04/19/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed beginning balance testing work paper and compared items with depreciation difference to systems applications in data processing system for Energy & Chassis	1.9	200.00	380.00
04/19/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated special tools work paper amortization testing for Energy & Chassis	2.1	200.00	420.00
04/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi open items list	2.3	270.00	621.00
04/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from R. Patel related to open items at Mexico Unit 756	0.3	390.00	117.00
04/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed construction work in progress for Energy & Chassis to determine if proposed entries captured all of the issues	1.5	270.00	405.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit workpapers and related audit status	0.8	490.00	392.00
04/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of audit documentation and open items	2.1	525.00	1,102.50
04/19/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared Open Items List for partner review re: Sarbanes Oxley, Czech Republic	1.4	290.00	406.00
04/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with client re: generator core sales selections and adequate support for testing at Automotive Holdings Group	3.1	240.00	744.00
04/19/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with J. Sheehan on the status of open items	2.3	650.00	1,495.00
04/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi entity level divisional & functional risk assessment process control testing	1.2	480.00	576.00

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04/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared schedules for benefit liabilities in response to open item lis items	1.2	270.00	324.00
04/19/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed CAS' IT2006 002 Mexico Disaster Recovery Planning Internal Audit Report	0.5	650.00	325.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Addressed client questions on open items listing	0.9	490.00	441.00
04/19/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared Open Items List for partner review re: All areas	2.7	290.00	783.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: Headquarters open audit items	1.1	490.00	539.00
04/19/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Participated in discussion with C. Snyder re: status update on internal control testing	0.4	650.00	260.00
04/19/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared saginaw work paper review notes.	1.4	280.00	392.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared analysis for client re: Deloitte fees	0.4	490.00	196.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated audit open items listing for distribution to the client	1.3	490.00	637.00
04/19/06	HOFFMAN, DAVID N	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Performed final preparation for 382 calculation discussion	0.5	750.00	375.00
04/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support provided for testing of compressor returns at Delphi Product and Service Solutions and requested additional support	1.7	270.00	459.00
04/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared confirmations for internet sales receivables and subsidy receivables at Delphi Product and Service Solutions	2.7	270.00	729.00
04/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.6	270.00	162.00
04/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi recognition and retention grants amortization	2.1	200.00	420.00
04/19/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared Open Items List for partner review re: D. Moyer's areas	0.2	290.00	58.00
04/19/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Continued on recording GAAP checklists for 2005 in Audit System 2	0.7	290.00	203.00
04/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi entity level job rotation control testing	0.6	480.00	288.00
04/19/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of income tax audit with J. Whitson, S. Gale, R. Favor and A. Miller	0.3	750.00	225.00
04/19/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed business process work papers for saginaw	1.2	280.00	336.00
04/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided instruction for testing purchase orders for side agreements for specific customers	0.7	270.00	189.00
04/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed procedures used to accrue for United States Customs payments made in January 2006 for Delphi headquarters division	2.3	240.00	552.00
04/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented employee pension demographic testing differences	2.9	200.00	580.00
04/19/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed TP reports for intangibles	1.5	525.00	787.50
04/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and edited overall open items list.	3.5	650.00	2,275.00
04/19/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented 2004 R&E credit for Delphi	2.4	200.00	480.00

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04/19/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed KPMG exhibits for meeting with KPMG valuation team re: SFAS 144 analysis	3.2	375.00	1,200.00
04/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations provided for the fourth quarter balance sheet review for Energy & Chassis	3.1	270.00	837.00
04/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi entity level talent review program control testing	0.9	480.00	432.00
04/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Section 382 tax opinion analysis with D. Hoffman and A. Cabeca	0.4	525.00	210.00
04/19/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in risk discussion with A. Shapiro	1.5	525.00	787.50
04/19/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed company's memo on segment reporting	1.2	650.00	780.00
04/19/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client on open items and normal	2.4	340.00	816.00
04/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi entity level organization chart control testing	0.4	480.00	192.00
04/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared rollforward testing review notes	1.1	280.00	308.00
04/19/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of transfer pricing review with R Favor and J. Hackken	2.0	730.00	1,460.00
04/19/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in status call with R. Favor	0.5	525.00	262.50
04/19/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with J. Peterson re: status update on February monthly	0.2	375.00	75.00
04/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented audit conclusions related to non-US income taxes	3.0	390.00	1,170.00
04/19/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised proposed questions for KPMG re: SFAS 142 analysis	2.8	375.00	1,050.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared draft of inventory representation	0.8	490.00	392.00
04/19/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control audit templates	3.5	280.00	980.00
04/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented explanations received for liabilities subject to compromise for Automotive Holdings Group	1.3	270.00	351.00
04/19/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and documented comments on revised memo prepared by client regarding segment disclosures	2.7	650.00	1,755.00
04/19/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review and upload of Mexico (Mexico Finance Center) control audit tool upload templates	2.1	390.00	819.00
04/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and documented analysis of headquarters accounts payables testing selections	3.1	240.00	744.00
04/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed consolidated accounting memo listing as provided by client	0.4	270.00	108.00
04/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a detailed open items listing for the entire Delphi audit	1.7	270.00	459.00
04/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi entity level monthly closing and financial results process control testing	1.1	480.00	528.00
04/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
04/19/06	HOFFMAN, DAVID N	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed 382 calculation observations with A. Cabeca	0.4	750.00	300.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of tax services provided by non US entities	0.3	490.00	147.00
04/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi incentive compensation analysis	1.2	200.00	240.00

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04/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product and Services Solutions revenue business process testing	1.5	480.00	720.00
04/19/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status and completion plan of income taxes with R. Favor	0.4	750.00	300.00
04/19/06	HOFFMAN, DAVID N	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Section 382 tax opinion analysis with A. Cabeca and R. Favor	0.4	750.00	300.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed lower cost of market accounting memo prepared by client	0.5	490.00	245.00
04/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support provided for testing of royalty income recorded on the headquarters ledger	0.4	270.00	108.00
04/19/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared Open Items List for partner review re: Sarbanes Oxley	0.1	290.00	29.00
04/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax open items with R. Favor and J. Erickson	0.5	390.00	195.00
04/19/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Performed quality assurance of December and January monthly statements	3.1	375.00	1,162.50
04/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and completed list of control deficiencies related to material weaknesses and significant deficiencies	2.8	280.00	784.00
04/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi entity level forecasting process control testing	1.3	480.00	624.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with client re: accounts receivable aging control issues	0.8	490.00	392.00
04/19/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Recorded partner's adjustments to the Open Items List: re all areas	1.6	290.00	464.00
04/19/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with A.Shrestha re: status update on February monthly	0.2	500.00	100.00
04/19/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and discussed derivative accounting issues with J. Aughton	1.6	650.00	1,040.00
04/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and requested additional support for testing of foreign exchange gains recorded on the headquarters ledger	1.4	270.00	378.00
04/19/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted an e-mail to J. Peterson on the status of Delphi Fee Application	0.9	375.00	337.50
04/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi recognition and retention grant liability reclass to prepetition account	1.8	200.00	360.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated accounting memo log	0.2	490.00	98.00
04/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of income tax audit with J. Whitson, S. Gale, D. Maher and A. Miller	0.3	525.00	157.50
04/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit status of property tax accrual audit procedures and workpapers	0.7	490.00	343.00
04/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing 4-19-2006	1.3	480.00	624.00
04/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed Control Audit Tool upload templates for all cycles	2.4	280.00	672.00
04/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed initial analysis of information provided and communicated follow-up questions on accounts receivable customer set-off testing	3.5	270.00	945.00
04/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Participated in discussion with client regarding accounts receivable confirmations	0.8	490.00	392.00
04/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documenting procedures related to audit of non-US income taxes	1.8	390.00	702.00
04/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Fixed Asset Supervisor to discuss proposed adjustment for post capitalization items for Energy & Chassis	1.6	270.00	432.00
04/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed constructions work in progress for Energy & Chassis	2.1	270.00	567.00

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04/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Employee Cost benchmark mapping	1.6	280.00	448.00
04/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised special tool rebill information based on information obtained from fixed asset financial analyst for Energy & Chassis	2.1	200.00	420.00
04/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and discussed buy sheet report with client and selected testing samples	1.1	280.00	308.00
04/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared proposed adjustment schedule for consolidated Delphi	3.6	270.00	972.00
04/20/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed status of working papers review and wrap up with K.Ferrer	0.3	240.00	72.00
04/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided and documented explanation for balances in default accounts for Energy & Chassis	0.4	270.00	108.00
04/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed France NOL deferred tax asset with B. Plumb and S. Wolfe	0.3	525.00	157.50
04/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Tied out income tax numbers to Hyperion	0.7	200.00	140.00
04/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Research accounting for subsequent event regarding incentive compensation plans	0.6	650.00	390.00
04/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed foreign exchange netting analysis and prepared follow up questions for client	1.5	270.00	405.00
04/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participate in weekly business cycle control status meeting with A Kulikowski and J Volek	1.0	480.00	480.00
04/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client memo for wire room disbursements	1.6	490.00	784.00
04/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with G Wilson (Delphi) re: Delphi Energy & Chassis sales control testing	0.6	480.00	288.00
04/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed proposed adjustment schedule as provided by Manager - Corporate Accounting for Delphi Corporation	0.8	270.00	216.00
04/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued recording GAAP checklists for 2005 in Audit System 2	0.9	290.00	261.00
04/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit workpapers and audit status of Headquarters	0.8	490.00	392.00
04/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 Michigan SBT accrual	1.4	525.00	735.00
04/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax issues with B. Sullivan and A. Miller	0.3	525.00	157.50
04/20/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Prepared for and discussed status of controls with D. Bayless, Delphi	1.4	650.00	910.00
04/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed and provided updated questions regarding accounts payable subsequent disbursement selections	2.2	270.00	594.00
04/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements	1.1	490.00	539.00
04/20/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed updated fee analysis for non U.S. entities	1.1	490.00	539.00
04/20/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Delphi Packard division business cycle control deficiencies in control audit tool upload templates	3.5	390.00	1,365.00
04/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi headquarters accumulated translation adjustment directional testing	1.8	200.00	360.00
04/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed revisions to Asia Pacific firm reports for tax issues	1.2	525.00	630.00
04/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax questions from Poland participating office	0.6	490.00	294.00

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04/20/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed narratives and emails on same; revised accordingly, and responded to D.Moyer questions re: same	1.4	500.00	700.00
04/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control audit templates based on electronics and chassis work papers	1.4	280.00	392.00
04/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided instruction regarding accumulated translation adjustment testing	1.3	270.00	351.00
04/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: accrued liabilities pre-petition split as recorded by Delphi headquarters	2.4	240.00	576.00
04/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated Delphi schedule with staffing resources	0.3	480.00	144.00
04/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from J. Erickson related to Phase I tax adjustments	0.4	390.00	156.00
04/20/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed SAS 99 working papers	1.0	650.00	650.00
04/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared Open Items List for distribution to client	1.1	290.00	319.00
04/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi final Pension-Other postretirement benefits memo	2.2	200.00	440.00
04/20/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Addressed client questions on open items listing	0.4	490.00	196.00
04/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented testing results of sales from Delphi Product and Service Solutions to the internet sales distributor	1.2	270.00	324.00
04/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing 4-20-2006	1.5	480.00	720.00
04/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with R. Favor and B. Sullivan	0.3	390.00	117.00
04/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed audit progress with M. Crowley	0.5	650.00	325.00
04/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed FAS 133 issues about normal exception	2.1	650.00	1,365.00
04/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with inventory consignee to discuss Thermal and Interior consigned inventory balance	2.3	270.00	621.00
04/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented audit conclusions related to non-US income taxes	3.3	390.00	1,287.00
04/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed employee cost benchmarking analysis with V Ziemke	0.5	480.00	240.00
04/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed payroll business process controls	0.4	480.00	192.00
04/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed and ran 2006 planned depreciation schedule per instructions received from fixed asset financial analyst for Energy & Chassis	1.2	200.00	240.00
04/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated and tested the fluctuation in royalty income recorded on the headquarters ledger	2.7	270.00	729.00
04/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Financial Reporting benchmark mapping	3.6	280.00	1,008.00
04/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding internet sales receivables confirmation and subsidy receivables confirmation preparation and submission at Delphi Product and Service Solutions	0.6	270.00	162.00
04/20/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed upload of Delphi Thermal and Interior division control audit tool upload template.	0.9	390.00	351.00
04/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented testing results of compressor returns at Delphi Product and Service Solutions	1.8	270.00	486.00
04/20/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed deficiency listing related to internal controls testing	1.9	650.00	1,235.00
04/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated special tool work paper with total project balance and total accumulated depreciation for detail testing for Energy & Chassis	2.6	200.00	520.00

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04/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to e-mails re: income taxes	1.0	525.00	525.00
04/20/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with B. Plumb regarding April 21 and participated in discussion with B. Brust regarding SEC	0.7	620.00	434.00
04/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Manager and Supervisor to discuss open item requests for Energy & Chassis	0.3	270.00	81.00
04/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed employee costs benchmarking with C. Snyder	0.5	480.00	240.00
04/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared employee cost control coverage analysis	2.6	480.00	1,248.00
04/20/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed headquarter upload templates with S Potter and C Snyder	0.6	290.00	174.00
04/20/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed and updated narratives for fee application	0.3	490.00	147.00
04/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Wrote memo detailing additional demographic procedures performed re: Delphi Corporation valuation	0.6	270.00	162.00
04/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed trial balance errors in relation to the impairment analysis rollover for Automotive Holdings Group	0.8	270.00	216.00
04/20/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and conference called with D.Moyer re: narratives and finalization of same	0.2	500.00	100.00
04/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed France NOL deferred tax asset with S. Wolfe and R. Favor	0.3	650.00	195.00
04/20/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated corporate headquarters financial reporting upload template	0.7	290.00	203.00
04/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed beginning balance selections to determine effect of post capitalizations for Energy & Chassis	2.6	270.00	702.00
04/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with Chris Zerull of Delphi Packard re: follow-up item for Delphi Deutschland MP529.	0.5	390.00	195.00
04/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on income tax accounting adjustments	0.6	490.00	294.00
04/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed final Delphi and subsidiaries pension and other postretirement benefits final valuations	2.6	200.00	520.00
04/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Finished editing of Saginaw Control Audit Tool upload templates	1.3	280.00	364.00
04/20/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed normal and open items	0.5	340.00	170.00
04/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.3	270.00	81.00
04/20/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed supporting documentation related to normal exception accounting issues.	0.9	650.00	585.00
04/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Documented Electronics and Safety Treasury business process testing	3.8	480.00	1,824.00
04/20/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of headquarter issues (RE: impairments, subsequent events, factoring).	0.7	650.00	455.00
04/20/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Delphi Corporate Headquarters control audit tool upload templates and provided instructions to J. Pulis	0.7	390.00	273.00
04/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Affiliated Computer Services (ACS) employee cost control benchmark analysis	1.2	480.00	576.00
04/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: cut-off issues for sales return selections at Energy and Chassis	2.1	240.00	504.00
04/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed PAP bonus accrual	0.8	650.00	520.00
04/20/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Delphi Corporate Headquarters control audit tool upload templates with J. Pulis and C. Snyder	0.6	390.00	234.00

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04/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Assistant Finance Director to discuss status of open items for Energy & Chassis	0.4	270.00	108.00
04/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed saginaw work papers for correct terminology.	3.7	280.00	1,036.00
04/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed incentive compensation accrual workpapers	2.3	650.00	1,495.00
04/20/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Delphi Packard division business cycle design deficiencies in control audit tool upload templates	2.6	390.00	1,014.00
04/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi entity level financial task team process control testing	1.2	480.00	576.00
04/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing on manual journal entries recorded to equity accounts	3.7	270.00	999.00
04/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated accounting memo log	0.2	490.00	98.00
04/20/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Deloitte comments on KPMG analysis	1.0	750.00	750.00
04/20/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in conversation with S Potter re: Corporate headquarters upload template	0.7	290.00	203.00
04/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented procedures used to accrue for internal revenue service payments made by Delphi headquarters division in January 2006	3.6	240.00	864.00
04/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed updated North America and South America Deloitte firm reports for tax issues	2.1	525.00	1,102.50
04/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Electronics and Safety deficiency listing	1.4	480.00	672.00
04/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed special tools rebills with fixed asset financial analyst for Energy & Chassis to resolve outstanding issues	0.8	200.00	160.00
04/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi final Pension-Other postretirement benefits memo and assumptions	1.5	200.00	300.00
04/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: additional selections for sales return testing at Energy and Chassis	1.2	240.00	288.00
04/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented audit conclusions related to income taxes at non-US units	1.5	390.00	585.00
04/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed upcoming April 21 call with B. Brust re SEC with S. VanArsdell	0.7	650.00	455.00
04/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support as provided by client related to generator core sales in 2005 and 2006 at Automotive Holdings Group	2.3	240.00	552.00
04/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended status meeting re: business process status with A. Kulikowski and J. Volek	1.2	480.00	576.00
04/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed audit status and other open accounting issues with B. Plumb	0.8	650.00	520.00
04/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued preparing open items list for distribution to client	0.8	290.00	232.00
04/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed methodology for pre and post petition split for property taxes for Energy & Chassis	0.3	270.00	81.00
04/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and updated listing of open audit items	0.5	650.00	325.00
04/20/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed problem with fixed asset data with L. Estrella, Delphi and worked on solution for new data	2.5	280.00	700.00
04/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed headquarter upload templates with S Potter and J Pulis	0.6	480.00	288.00
04/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated explanation of special adjustment account recorded on the headquarters ledger and documented testing results	1.4	270.00	378.00
04/20/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated corporate headquarters fixed assets upload template	0.7	290.00	203.00

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04/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.2	270.00	54.00
04/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Held discussions with client re: Delphi Steering division recording of intercompany transactions for property transfers	1.1	240.00	264.00
04/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed thermal and interior work papers for correct terminology.	2.3	280.00	644.00
04/20/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with J. Clark & B. Hamilton re: status, open items for tooling & rebills; held for sales assets; new SOPA items added by Delphi	1.5	650.00	975.00
04/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded GAAP checklists for 2005 in Audit System 2	1.7	290.00	493.00
04/20/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Updated corporate headquarters treasury upload templates	0.5	290.00	145.00
04/20/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing	0.4	240.00	96.00
04/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures for wire room disbursements	0.4	490.00	196.00
04/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard deficiency listing	1.2	480.00	576.00
04/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared for and reviewed summary of passed adjustment schedule for discussion with client	1.3	490.00	637.00
04/20/06	MIOCIC, GREGORY G	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed and reviewed tangible asset valuation methodology and procedures with KPMG.	0.7	525.00	367.50
04/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Expenditure benchmark mapping	0.4	280.00	112.00
04/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed France tax consolidation computation	1.8	390.00	702.00
04/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared a list of workpapers with open issues requiring resolution prior to entry to the working archive utility	2.5	290.00	725.00
04/20/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed KPMG exhibits for meeting with KPMG valuation team re: SFAS 144 analysis	3.5	375.00	1,312.50
04/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented analysis received from Delphi headquarters staff re: interest expense accrual	3.3	240.00	792.00
04/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed 2006 planned depreciation schedule with fixed asset financial analyst for Energy & Chassis	0.7	200.00	140.00
04/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client memo for accounts receivable set-offs	1.1	490.00	539.00
04/20/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Requested additional information from client	0.5	525.00	262.50
04/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation re: additional demographic selections for the pension and other post employment valuation	2.5	270.00	675.00
04/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control audit templates for international sites	1.1	280.00	308.00
04/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support provided for testing of the marketing development accrual on Delphi Product and Service Solutions ledger	0.4	270.00	108.00
04/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding internet sales receivables and subsidy receivables confirmations prepared and submitted for Delphi Product and Service Solutions	0.7	270.00	189.00
04/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: Dovebid selections for payment support	1.9	240.00	456.00
04/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented procedures performed for repair and maintenance expense for Energy & Chassis	1.2	270.00	324.00
04/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Affiliated Computer Services (ACS) expenditure control benchmark analysis	1.3	480.00	624.00
04/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented testing of compressor return and European transfer imbalance recorded on the Delphi Product and Service Solutions Ledger	1.3	270.00	351.00

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04/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Manager and Supervisor to discuss post capitalizations to prior period assets for Energy & Chassis	1.3	270.00	351.00
04/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the employee cost control and design deficiencies noted in the Divisional & Corporate audit file	1.3	480.00	624.00
04/21/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed Packard Korean product liability issue with J. Aughton and then J. Sheehan	0.8	650.00	520.00
04/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control audit templates for new upload format for saginaw	2.1	280.00	588.00
04/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed saginaw work papers for consistency	1.7	280.00	476.00
04/21/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Recalculated fixed asset adjustment based on new data received	4.0	280.00	1,120.00
04/21/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed prior year errors analysis with B. Steiner and S. Coulter	1.1	650.00	715.00
04/21/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US effective tax rate analysis with R. Favor	1.1	390.00	429.00
04/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control audit templates for international sites	1.2	280.00	336.00
04/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.3	270.00	81.00
04/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control audit templates for new upload format for Packard	2.5	280.00	700.00
04/21/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. effective tax rate analysis and non-U.S. deferred tax true-up analysis with D. Maher and A. Miller	1.2	525.00	630.00
04/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with B. Smith to discuss accounts receivable customer set-offs and withholding of payments	1.3	270.00	351.00
04/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed memo re: additional procedures for data reconciliation for the main pension plans	1.1	270.00	297.00
04/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finished documentation of settlement testing for intercompany loans	1.8	270.00	486.00
04/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support provided for headquarters professional fee testing and re-requested remaining supporting documentation	1.8	270.00	486.00
04/21/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched and prepared memo on accounting for incentive compensation plans	3.6	650.00	2,340.00
04/21/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed customs tax contingency items with R. Schueler	0.4	525.00	210.00
04/21/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. effective tax rate analysis with A. Miller	1.1	525.00	577.50
04/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Affiliated Computer Services (ACS) employee cost control testing	1.7	480.00	816.00
04/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented additional selections for sales return testing at Energy and Chassis	2.3	240.00	552.00
04/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.3	270.00	81.00
04/21/06	HURLEY, TIMOTHY R	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed fee application for compliance with local bankruptcy reporting rules	3.2	525.00	1,680.00
04/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated documentation on construction work in progress for items that were not placed in service in a timely manner for Energy & Chassis	3.7	270.00	999.00
04/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested updated natural gas prices	1.9	270.00	513.00
04/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Provided technical support for team	1.1	280.00	308.00
04/21/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed details of accounting for incentive compensation with B. Plumb	0.8	650.00	520.00

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04/21/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented procedures and conclusions related to non-US income tax audit	2.1	390.00	819.00
04/21/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with KPMG to discuss questions regarding SFAS 142 analysis	1.6	300.00	480.00
04/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: corporate control deficiencies	0.5	480.00	240.00
04/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented testing of expenses related to the relief of the marketing development fund accrual maintained on the Delphi Product and Service Solutions Ledger	0.4	270.00	108.00
04/21/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for meeting with KPMG regarding questions on SFAS 142 analysis	1.0	300.00	300.00
04/21/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and edited memo on PAP bonus accrual	1.2	650.00	780.00
04/21/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with KPMG to review analysis	3.0	750.00	2,250.00
04/21/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed sarbanes oxley option and reviewed material weaknesses and significant deficiencies	2.0	670.00	1,340.00
04/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed employee cost testing with C. Snyder	0.8	480.00	384.00
04/21/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. effective tax rates workpapers	1.7	525.00	892.50
04/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Completed clearing of Electronics and Safety Review Notes	1.0	290.00	290.00
04/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client regarding restatement pushdown testing on the headquarters ledger	0.6	270.00	162.00
04/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed treasury exposure limit process with R Hof	0.5	280.00	140.00
04/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared manager review notes in liabilities and operations testing of Delphi Product and Service Solutions	1.2	270.00	324.00
04/21/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed SEC's proposed settlement with D. Sherbin and B. Brust	0.5	650.00	325.00
04/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Revenue benchmark mapping	2.3	280.00	644.00
04/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation of procedures performed on inventory accounts at Steering division based on manager review notes	3.2	240.00	768.00
04/21/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 Michigan SBT workpapers	2.3	525.00	1,207.50
04/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Treasury benchmark mapping	1.3	280.00	364.00
04/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented reconciliation for pension and other post employment accounts based on year end valuations	0.8	270.00	216.00
04/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for special tools additions/spending for Energy & Chassis	2.7	200.00	540.00
04/21/06	MIOCIC, GREGORY G	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed and reviewed tangible asset valuation methodology and procedures with KPMG.	0.4	525.00	210.00
04/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested commodity netting process	3.5	270.00	945.00
04/21/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed tax consolidation computations	3.4	390.00	1,326.00
04/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented generator core sales testing for Automotive Holdings Group	1.6	240.00	384.00
04/21/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. effective tax rate, non-U.S. deferred tax true-up and effective tax rate analyses	2.1	750.00	1,575.00
04/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed stock incentive plan documents for Delphi Corporation	2.1	270.00	567.00

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04/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented support received from Delphi staff for payments made to United States Customs department	3.9	240.00	936.00
04/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared closed review notes for incentive compensation are for Delphi Corporation	1.6	270.00	432.00
04/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Affiliated Computer Services (ACS) employee cost control benchmark analysis	0.4	480.00	192.00
04/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Documented cross-divisional deficiencies relating to Employee Cost cycle	0.3	280.00	84.00
04/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for special tools rebills for Energy & Chassis	2.3	200.00	460.00
04/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed impairment and updated documentation for impairment entries recorded at Automotive holdings Group for rollforward for Energy & Chassis	1.2	270.00	324.00
04/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared model audit programs for income statement testing of the headquarters ledger	2.1	270.00	567.00
04/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed updated testing on fixed asset rollforward for Thermal and Interior division	1.4	270.00	378.00
04/21/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended conference call with B. Plumb, B. Steiner, S. Coulter, to discuss prior years errors in accounting	2.0	450.00	900.00
04/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Affiliated Computer Services (ACS) expenditure control flow chart	0.7	480.00	336.00
04/21/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed proposed agenda and questions for meeting with KPMG valuation team re: SFAS 142 analysis	1.0	375.00	375.00
04/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools in service and not in service listing for accuracy for Energy & Chassis	1.1	200.00	220.00
04/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Fixed Assets benchmark mapping	0.8	280.00	224.00
04/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Created list of follow up questions for additional Delphi pension selections	1.2	200.00	240.00
04/21/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Discussed status of controls with D. Bayless, Delphi	0.4	650.00	260.00
04/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a listing of 2005 passed adjustments and reclassifications	2.6	290.00	754.00
04/21/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with KPMG valuation team re: SFAS 142 analysis	1.8	375.00	675.00
04/21/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated revised narratives and compiled draft of first interim filing	2.2	500.00	1,100.00
04/21/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Forwarded prior e-mails of J. Urbaniak re: intercompany transactions summary and possible tax exposures to R. Favor	0.3	525.00	157.50
04/21/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed KPMG exhibits for meeting with KPMG valuation team re: SFAS 142 and 144 analysis	3.7	375.00	1,387.50
04/21/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client on forward curves	1.3	340.00	442.00
04/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated analysis provided for accounts receivable customer set-offs and withholding of payments	2.1	270.00	567.00
04/21/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed Pacer for relevant filings, reviewed Joint Agreement on same; and notified D.Moyer, T.Hurley and counsel re: same	0.5	500.00	250.00
04/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi final Pension-Other postretirement benefits assumptions	2.0	200.00	400.00
04/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Documented issues with inputting Control Audit Tool conclusions	0.2	280.00	56.00
04/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Affiliated Computer Services (ACS) employee cost control flowchart	0.6	480.00	288.00
04/21/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Attended conference call with B. Plumb, B. Steiner, D. Olmore, to discuss prior years errors in accounting	2.0	670.00	1,340.00
04/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued inputting updates to Expenditure benchmark mapping	0.7	280.00	196.00

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04/21/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and discussed Energy and Chassis open items	1.6	650.00	1,040.00
04/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented additional Delphi pension selections for demographic testing	3.4	200.00	680.00
04/21/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw division audit workpapers	3.5	650.00	2,275.00
04/21/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed transfer pricing documentation and open items	2.3	525.00	1,207.50
04/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a summary of 2005 passed adjustments and reclassifications re: Thermal & Interior, Steering, foreign divisions	3.0	290.00	870.00
04/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Watson Wyatt responses for Fidelity only demographic selections	1.4	200.00	280.00
04/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with representatives from the Warran, OH and Anderson, IN plants to discuss the fluctuation of inactive employees as a subsequent event	1.7	270.00	459.00
04/21/06	PLUMB, BROCK E	PARTNER	REVIEW PROCEDURES FOR THIRD QUARTER	Cleared open notes	1.0	650.00	650.00
04/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support obtained from client re special tools rebills for Energy & Chassis	2.4	200.00	480.00
04/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of normal exception accounting issues.	0.5	650.00	325.00
04/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a summary of 2005 passed adjustments and reclassifications re: Packard, Delphi Product Service & Solutions	2.2	290.00	638.00
04/21/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed SEC information with S. VanArsdell	0.8	650.00	520.00
04/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: restatement entries that impacted the property roll-forward for headquarters testing	2.8	240.00	672.00
04/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a summary of 2005 passed adjustments and reclassifications re: Headquarters, and Automotive Holdings Group	1.0	290.00	290.00
04/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed employee cost control testing with V Ziemke	0.8	480.00	384.00
04/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared summary of proposed adjustments	2.4	270.00	648.00
04/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began testing of precious metal leases	1.2	270.00	324.00
04/21/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with B. Plumb and, from Delphi, B. Brust, Audit Committee Chair, and attorneys D. Sherbin and J. Pappillan to discuss various matters	1.0	620.00	620.00
04/21/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. effective tax rate analysis and non-U.S. deferred tax true-up with R. Favor and A. Miller.	1.2	750.00	900.00
04/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Inventory benchmark mapping	2.4	280.00	672.00
04/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte reports for tax issues re: Delphi Europe, South America and Canada units	3.2	525.00	1,680.00
04/22/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed memo dated April 20, 2006, from J. Sheehan of Delphi regarding "2005 Out-of-Period Adjustments"	0.5	620.00	310.00
04/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte reports for tax issues re: Delphi Asia units	1.8	525.00	945.00
04/22/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed cash, accounts receivable and inventories working papers	3.7	650.00	2,405.00

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04/23/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed inventories, prepaid expenses and other assets working papers	2.9	650.00	1,885.00
04/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing 4-24-2006	1.8	480.00	864.00
04/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from J. Erickson regarding income tax adjustments at South Africa unit	0.5	390.00	195.00
04/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi benefit liabilities summary disclosure review notes	2.3	200.00	460.00
04/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented employee pension demographic selections differences	3.6	200.00	720.00
04/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared summary of proposed adjustment schedule for consolidated Delphi	2.4	270.00	648.00
04/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi audit open items list	2.7	270.00	729.00
04/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated accounting memo log	0.3	490.00	147.00
04/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and update summary listing of foreign units consolidated reporting packages	3.4	390.00	1,326.00
04/24/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed updated memo issues with auditor and Jason Flynn	1.0	490.00	490.00
04/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with J. Erickson re: open items status and update	0.6	525.00	315.00
04/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to income tax e-mails	0.7	525.00	367.50
04/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared analysis of reconciliation of United Auto Worker training fund account for Delphi headquarters division	3.7	240.00	888.00
04/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with D. Moyer, K. Fleming, C. Alsager, J. Badie, D. Ralbusky, and K. Urek re: status of audit workpapers and engagement	0.8	440.00	352.00
04/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed detailed summary of Foreign Unit SOPA	1.0	390.00	390.00
04/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended meeting with entire Detroit audit staff regarding the status of the audit and remaining items to complete the audit	0.4	270.00	108.00
04/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated audit status of Saginaw and Thermal and Interior divisions with corresponding managers and staff	0.8	650.00	520.00
04/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised change in tooling amortization work paper for Energy & Chassis based on support obtained from the client	0.9	200.00	180.00
04/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with staff and seniors to communicate new deadlines and expectations	0.4	270.00	108.00
04/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed Safeguarding of Assets policy and documentation received as preparation for site visit	0.8	280.00	224.00
04/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated the list of workpapers with open issues requiring resolution prior to entry to the working archive utility re: B. Plumb and R. Favor	0.8	290.00	232.00
04/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Received guidance on documentation regarding significant Thermal and Interior transactions	2.2	270.00	594.00
04/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed a list of workpapers with open issues requiring resolution prior to entry to the working archive utility	1.3	290.00	377.00
04/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures regarding wire room disbursements	2.1	490.00	1,029.00

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04/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review re: all remaining areas	3.5	290.00	1,015.00
04/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed automotive holdings group property workpapers and cleared closed review notes	1.3	440.00	572.00
04/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client re: audit requests for wire room disbursement testing	0.9	490.00	441.00
04/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented information technology restatement entries related to the property beginning balance for Delphi headquarters	2.7	240.00	648.00
04/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.7	270.00	189.00
04/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated Fixed Assets benchmark mapping for Thermal and Interior	0.8	280.00	224.00
04/24/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in a meeting with D. Moyer, S. Szalony, K. Urek, C. Alsager, D. Rabusky and J. Badie on audit status	0.8	390.00	312.00
04/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed dayton work papers and made additional requests based on new testing procedures.	2.3	280.00	644.00
04/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with partners and managers to discuss audit plan for the next month	1.1	650.00	715.00
04/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed expenditures work paper referencing and wording.	2.1	280.00	588.00
04/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed details of summary SOPA entries for Delphi Packard	2.0	390.00	780.00
04/24/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in a status meeting with B. Plumb, J. Aughton, M. Crowley, D. Moyer and S. Szalony	0.7	390.00	273.00
04/24/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and provided edits to Delphi 10-K draft	1.0	670.00	670.00
04/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
04/24/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with B. Plumb regarding potential prior period tax adjustments	0.5	620.00	310.00
04/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Compiled a listing of all corporate and headquarter control & design deficiencies to send to A Kuliowski and J Volek	0.6	480.00	288.00
04/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support received for professional fee testing at headquarters division	3.4	240.00	816.00
04/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented conclusions for professional fee testing based on testing procedures performed for headquarters division	3.2	240.00	768.00
04/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed France NOL deferred tax analysis workpaper with S. Wolfe	0.3	525.00	157.50
04/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Affiliated Computer Services (ACS) expenditure control testing	2.6	480.00	1,248.00
04/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared preliminary France NOL deferred tax true-up workpaper and e-mailed to S. Wolfe	0.7	525.00	367.50
04/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared and sent emails re: divisional proposed adjustment procedures for each division	1.4	270.00	378.00
04/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided follow-up correspondence with Thermal and Interior in order to clarify information needed for consigned inventory	1.6	270.00	432.00
04/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with seniors and managers re: status update and new deadlines	0.8	270.00	216.00
04/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with J. Sheehan and staff to discuss open audit issues	1.6	650.00	1,040.00

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04/24/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Obtained another updated Fixed asset disposal listing and completed new calculations	3.5	280.00	980.00
04/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 4/28 for the Delphi Sarbanes Oxley procedures	0.5	525.00	262.50
04/24/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Deloitte team to discuss status of SFAS 142 review	0.8	300.00	240.00
04/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with managers and seniors for engagement status update	0.8	270.00	216.00
04/24/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax workpapers and status	2.5	750.00	1,875.00
04/24/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw division investment workpapers	2.5	650.00	1,625.00
04/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi benefit liabilities valuations for assumptions	3.4	200.00	680.00
04/24/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with B. Plumb, J. Aughton, M. Crowley, D. Moyer, and K. Fleming re: status of engagement	0.7	440.00	308.00
04/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Compared client prepared summary of adjustments with Deloitte summary of adjustments	0.9	270.00	243.00
04/24/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in audit status meeting with partners and managers	1.1	490.00	539.00
04/24/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Affiliated Computer Services (ACS) employee cost workpaper review notes.	0.7	390.00	273.00
04/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed revised SOPA list distributed by company	2.1	650.00	1,365.00
04/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product Safety and Services financial reporting review notes	0.4	480.00	192.00
04/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax questions from Poland participating office	0.4	490.00	196.00
04/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and cleared closed notes in the Thermal and Interior audit file	3.8	390.00	1,482.00
04/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed updated deficiency listing for changes made	0.4	280.00	112.00
04/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for meeting with R Huf re: treasury control & design deficiencies	0.3	480.00	144.00
04/24/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began work on the draft SFAS 142 Findings Memo	1.1	300.00	330.00
04/24/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in internal meeting to review progress, timing/milestone dates	1.0	750.00	750.00
04/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared GAAP checklists for the entire audit	3.7	270.00	999.00
04/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed payment support for Dovebid transactions as provided by Energy and Chassis	3.3	240.00	792.00
04/24/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in audit status meeting with managers and seniors	0.8	490.00	392.00
04/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit workpapers and audit status	0.5	490.00	245.00
04/24/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed differences between management and Deloitte adjustments	3.4	390.00	1,326.00
04/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with seniors and staff re: priority and status update	0.4	270.00	108.00

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04/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared testing approach for Delphi equity method joint venture held by multiple divisions	1.2	270.00	324.00
04/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with R Hof re: treasury counterparty control testing	1.0	480.00	480.00
04/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed prior year tax adjustments with T. Godbout, S. Coulter and B. Steiner	0.6	650.00	390.00
04/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched accounting issue related to discontinued operations	1.2	650.00	780.00
04/24/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed and prepared questions for KPMG's SFAS 144 BEV analysis	2.4	375.00	900.00
04/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of tax provision and completion steps with D. Maher	0.8	525.00	420.00
04/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the revenue testing at Packard for completeness	0.4	280.00	112.00
04/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of non-U.S. tax items with A. Miller	0.4	525.00	210.00
04/24/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed monthly fee application	0.3	490.00	147.00
04/24/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and updated open items listing of outstanding audit requests	1.8	440.00	792.00
04/24/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed status of Region 10 control audit tool upload template documentation with V. Ziemke.	0.5	390.00	195.00
04/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Packard deficiency listing	0.7	480.00	336.00
04/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed control audit tool (CAT) upload process	0.5	480.00	240.00
04/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed treasury deficiencies with R Hof.	1.0	280.00	280.00
04/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated Financial Reporting benchmark mapping for Thermal and Interior	0.7	280.00	196.00
04/24/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated and reviewed finalized open item list for discussion with seniors	1.6	390.00	624.00
04/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed proposed adjustments for Energy & Chassis provided from Headquarters as compared to entries proposed by Deloitte & Touche	2.3	270.00	621.00
04/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product Safety and Services financial reporting business process	3.2	480.00	1,536.00
04/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed proposed adjustments for Automotive Holdings Group provided from Headquarters as compared to entries proposed by Deloitte & Touche	1.6	270.00	432.00
04/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of non-US tax items with R. Favor	0.4	390.00	156.00
04/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed break out of proposed adjustments as recorded by headquarters on a divisional basis	2.6	270.00	702.00
04/24/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the fixed assets and inventory application control test procedures performed and conclusions reached	2.8	275.00	770.00
04/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Deloitte reconciliation of pension and other post employment accounts as provided by Delphi	1.9	270.00	513.00
04/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed open items for automotive holdings group and energy chassis with C. Alsager to understand remaining items needed	0.5	440.00	220.00
04/24/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read and reviewed e-mail correspondence from participating office re: international location reporting	2.6	440.00	1,144.00
04/24/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in status meeting with D. Moyer, K. Fleming, M. Crowley and B. Plumb, including communications of notes for Sheehan meeting to individual managers.	3.1	650.00	2,015.00

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04/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed benchmarking for electronics and chassis expenditures	1.5	280.00	420.00
04/24/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared final memorandum for Deloitte Detroit re: findings of current year testing for Packard	1.0	240.00	240.00
04/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list for benefit liabilities	0.4	270.00	108.00
04/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.4	270.00	108.00
04/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a summary of 2005 passed adjustments and reclassifications re: Electronics & Safety, Energy & Chassis	1.0	290.00	290.00
04/24/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of financial audit open items.	0.7	650.00	455.00
04/24/06	SULLIVAN, BRIAN J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed dividend repatriation model	0.4	525.00	210.00
04/24/06	LAUDERMILCH, STEVEN WILLIAM	SENIOR MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Performed Delphi WC data analysis	1.0	525.00	525.00
04/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed effective tax rate workpapers and open items	1.4	525.00	735.00
04/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated Expenditure benchmark mapping for Thermal and Interior	1.1	280.00	308.00
04/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed participating office memorandums and reporting packages	0.6	440.00	264.00
04/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for amortization portion of special tooling work paper for Energy & Chassis	1.9	200.00	380.00
04/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented UK Unit 517 International Reporting	1.1	390.00	429.00
04/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared reconciliation of pension and other post employment accounts	2.6	270.00	702.00
04/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended meeting with D Moyer, S Salzony, K Flemming, D Ralbusky, K Urek, and C Alsager regarding audit status update for the entire Delphi audit	0.8	270.00	216.00
04/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed information technology restatement entries effecting the property beginning balance for Delphi headquarters	3.9	240.00	936.00
04/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated Treasury benchmark mapping for Thermal and Interior	1.2	280.00	336.00
04/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared review noted on the Affiliated Computer Services (ACS) employee cost control testing	0.6	480.00	288.00
04/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated audit area status tracker for Headquarters for the 2005 audit	2.6	200.00	520.00
04/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in audit status meeting with B. Plumb, J. Aughton and managers	1.0	650.00	650.00
04/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of non-US income tax items	0.5	390.00	195.00
04/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared summary of passed adjustments	2.3	490.00	1,127.00
04/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented additions/spending support received for special tools work paper for Energy & Chassis	2.1	200.00	420.00
04/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated testing of cost of sales and restatement pushdown testing for Delphi Product and Service Solutions	1.7	270.00	459.00

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04/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Advised seniors and managers about open items list deadline	0.3	290.00	87.00
04/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the thermal and interior work papers for appropriateness.	0.8	280.00	224.00
04/24/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of tax related open items.	0.2	650.00	130.00
04/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: Derivatives, Headquarters	1.6	290.00	464.00
04/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed prior year tax adjustments and discussed further with D. Maher	0.8	650.00	520.00
04/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated Revenue benchmark mapping for Thermal and Interior	2.1	280.00	588.00
04/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes on quarterly review files	0.7	440.00	308.00
04/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Followed-up on check list variance noted for Inventory cycle testing	0.2	280.00	56.00
04/24/06	KAPECKI, KENNETH WALTER	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed drafts from KPMG	2.0	525.00	1,050.00
04/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation for Thermal and Interior receivables, payables, and inventory based on partner review	3.2	270.00	864.00
04/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status worksheet	0.5	480.00	240.00
04/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed dividend repatriation and withholding tax workpapers	1.6	525.00	840.00
04/24/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed network back-up of 2004 and 2005 audit files	0.7	100.00	70.00
04/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Deloitte actuary memos for the pension and other post employment	0.6	270.00	162.00
04/24/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items listing for distribution to the client	1.3	490.00	637.00
04/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Product Safety and Services rollforward process	0.9	480.00	432.00
04/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed prior year tax adjustments with S. VanArsdell	0.5	650.00	325.00
04/24/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed updated fee analysis for non U.S. entities	0.3	490.00	147.00
04/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed draft of inventory representation	0.2	490.00	98.00
04/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched Delphi tax accounts on Hyperion	2.1	200.00	420.00
04/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools amortization policies and procedures to help recalculate accumulated amortization for Energy & Chassis	1.7	200.00	340.00
04/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review re: France	1.0	290.00	290.00
04/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding remaining open items at Delphi Product and Service Solutions	0.8	270.00	216.00
04/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: treasury control deficiencies	0.6	480.00	288.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
04/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on income tax accounting adjustments	0.5	490.00	245.00
04/24/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed and revised pleadings per revisions from D.Moyer; advised counsel of revisions for confirmation of same	1.2	500.00	600.00
04/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed treasury counterparty control evidence from R Hof	0.6	480.00	288.00
04/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared expenditure cycle control coverage benchmarking analysis	2.2	480.00	1,056.00
04/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented rebill support received for special tools work paper for Energy & Chassis	1.9	200.00	380.00
04/24/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in audit status meeting with B. Plumb and J. Sheehan.	1.0	650.00	650.00
04/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented follow-up items re: inventory absorption variance for Delphi Packard	0.5	390.00	195.00
04/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed correspondence from the client, updated documentation and replied with follow-up questions	1.2	390.00	468.00
04/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for meeting with client related to information technology restatement entries booked by Delphi headquarters	1.6	240.00	384.00
04/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Wrote and reviewed e-mails to and from R. Sparks re: transfer pricing	0.2	525.00	105.00
04/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for meeting with A. Brazier to discuss accounting for special tooling	0.6	650.00	390.00
04/24/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi's method of allocating impairment to asset groups.	1.2	650.00	780.00
04/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open items on the headquarters audit	0.7	270.00	189.00
04/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client re: support received for professional fee testing with Delphi headquarters staff	0.7	240.00	168.00
04/25/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and evaluated client prepared summary of proposed adjustments	1.8	650.00	1,170.00
04/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received from fixed assets department re special tools for Energy & Chassis	1.1	200.00	220.00
04/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Dayton testing review notes	2.6	280.00	728.00
04/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client re: suggested updates to environmental reserve analysis based on procedures performed	3.3	240.00	792.00
04/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded answers to non-monetary transactions Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2	0.1	290.00	29.00
04/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and submitted request list to client for testing of sales for Delphi Product and Service Solutions	0.8	270.00	216.00
04/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed out of period SOPA and discussed with D. Raibusky	2.1	650.00	1,365.00
04/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared analysis of headquarters inventory profit elimination based on updated information received from client	3.9	240.00	936.00
04/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 4/28 for the Delphi Sarbanes Oxley procedures	1.0	525.00	525.00
04/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed cleared notes on AHG testing	0.7	390.00	273.00
04/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed lower of cost or market memo prepared by the company	1.1	650.00	715.00
04/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded answers to debt and equity securities Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2	0.7	290.00	203.00

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04/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed out of period tax adjustments with B. Steiner	0.4	650.00	260.00
04/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Analyzed clients summary of potential adjustments and noted differences from our schedule prepared for the 2005 audit	2.2	200.00	440.00
04/25/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed new draft analyses sent by KPMG	0.7	300.00	210.00
04/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to income tax e-mails	0.7	525.00	367.50
04/25/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted SFAS 142 Findings Memo	2.3	300.00	690.00
04/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received from client related to insurance coverage for Delphi headquarters	3.4	240.00	816.00
04/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented follow-up items to Singapore, Russia, Turkey and Spain international reporting	0.7	390.00	273.00
04/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi prepared schedule of proposed adjustments versus Deloitte schedule	2.3	270.00	621.00
04/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented follow-up items and issues for Korea, Portugal, Hungary, Sweden and Brazil international reporting	3.1	390.00	1,209.00
04/25/06	HURLEY, TIMOTHY R	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Continued review of fee application for compliance with local bankruptcy reporting rules	1.2	525.00	630.00
04/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Automotive Holding Group Employee Cost business cycle	1.4	480.00	672.00
04/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Deloitte actuarial memo re: Delphi pension plans to determine additional items needed	1.4	270.00	378.00
04/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed proposed adjustments for Thermal & Interior provided from Headquarters as compared to entries proposed by Deloitte & Touche	1.3	270.00	351.00
04/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed asset impairment generally accepted accounting principles	0.8	440.00	352.00
04/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Steering summary of proposed adjustments	0.8	270.00	216.00
04/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Analyzed 2003 consolidated journal entries	1.7	290.00	493.00
04/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted follow-up points and issues to Deloitte & Touche-Portugal	0.6	390.00	234.00
04/25/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed network back-up of 2004 and 2005 audit files	0.8	100.00	80.00
04/25/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation related to tax consolidations of non-US entities	2.0	390.00	780.00
04/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for distribution to client re: all areas	1.3	290.00	377.00
04/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed status of the workers' compensation case reserve analysis	0.3	390.00	117.00
04/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented sample testing on revised special tools schedules	3.9	390.00	1,521.00
04/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded answers to investments equity method Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2	0.2	290.00	58.00
04/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated control audit tool templates	3.1	280.00	868.00

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04/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed France and Mexico deferred tax true-up analysis with S. Szalony and R. Favor	0.7	490.00	343.00
04/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the status of open items in demographic testing	0.8	390.00	312.00
04/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented support provided for reversal of Switec receivable for Automotive Holdings Group	0.9	270.00	243.00
04/25/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted communication and distributed memo re: TAJ services	0.6	440.00	264.00
04/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed out of period tax adjustments with D. Maher and R. Favor and prepared audit plan for France and Mexico items	1.2	650.00	780.00
04/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Wrote and reviewed e-mails to and from M. Wilder re: customs contingency	0.2	525.00	105.00
04/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with E. Hoch re: in transit audit adjustment	0.7	440.00	308.00
04/25/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with J. Erickson, D. Maher, A. Miller and R. Favor re: non-U.S. deferred tax true-up analysis and non-U.S. effective tax rates	1.0	750.00	750.00
04/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed pension and OPEB audit sample results with K. Fleming and D. Ralbusky	0.7	650.00	455.00
04/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reconciled headquarter summary of proposed adjustments	2.2	270.00	594.00
04/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed destroy upon completion file for work paper documentation	1.2	280.00	336.00
04/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with J. Erickson, D. Maher and A. Miller re: non-U.S. deferred tax true-up analysis and non-U.S. effective tax rates	1.0	525.00	525.00
04/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated status on completed cycles in all divisions	0.9	280.00	252.00
04/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed Affiliated Computer Services (ACS) expenditure control testing with S Potter	0.3	480.00	144.00
04/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Analyzed Delphi headquarters assumptions spreadsheet	1.9	200.00	380.00
04/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared summary of proposed adjustments for Delphi corporation	3.7	270.00	999.00
04/25/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with A. Brazier regarding the accounting for special tools	1.6	650.00	1,040.00
04/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Tied out other engineering expense for E&S to Hyperion for 2005 audit	1.3	200.00	260.00
04/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with financial analyst re amortization recalculation for special tools selections for Energy & Chassis	2.3	200.00	460.00
04/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed intercompany imbalance testing procedures and proposed entries from the client	1.9	440.00	836.00
04/25/06	SULLIVAN, BRIAN J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Analyzed Section 987 calculations, foreign tax credit calculations, foreign withholding tax rates.	3.4	525.00	1,785.00
04/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Revised summary tab for dayton testing	1.5	280.00	420.00
04/25/06	KAPECKI, KENNETH WALTER	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed draft from KPMG	2.0	525.00	1,050.00
04/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit status of property tax accruals	0.4	490.00	196.00
04/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed proposed adjustments for Packard provided from Headquarters as compared to entries proposed by Deloitte & Touche	1.6	270.00	432.00

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04/25/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed the open items list of audit requests for distribution to client	1.6	440.00	704.00
04/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed documentation provided by client supporting adjusted sales related to internet sales company at Delphi Product and Service Solutions	1.2	270.00	324.00
04/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed client prepared analysis re: deferred tax true-up analysis	1.1	490.00	539.00
04/25/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed emails from J. Erickson regarding open non-US tax items and documented conclusions reached	1.8	390.00	702.00
04/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed benefit liability demographic selection request	0.9	270.00	243.00
04/25/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed 2005 draft Delphi closing schedule	0.2	620.00	124.00
04/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client for follow up questions related to Dovebid payment support at Energy and Chassis	2.3	240.00	552.00
04/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed out of period tax adjustments with D. Moyer and planned audit tests around Mexico and CJVs-several occasions	1.6	650.00	1,040.00
04/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with the client in regards to testing of restatement push down for headquarters	2.4	270.00	648.00
04/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Created additional US Pension demographic testing questions	2.6	200.00	520.00
04/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed France NOL procedures with S. Wolfe	0.3	525.00	157.50
04/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented updated SOPA entries for Korea international reporting	1.0	390.00	390.00
04/25/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Germany reporting package for S and G units.	0.3	650.00	195.00
04/25/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and summarized impact of improper asset capitalization error at Thermal and Interior division	1.7	650.00	1,105.00
04/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared review notes on the expenditure control testing	1.3	480.00	624.00
04/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed proposed adjustments for Delphi Product and Service Solutions provided from Headquarters as compared to entries proposed by Deloitte & Touche	1.4	270.00	378.00
04/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing 4-25-2006	1.4	480.00	672.00
04/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized testing procedures and documentation regarding accumulated translation adjustments	2.7	270.00	729.00
04/25/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed adjusting entries for Packard	2.5	240.00	600.00
04/25/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed France reporting package for S. and G units.	0.7	650.00	455.00
04/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated headquarters environmental reserve workpapers based on new schedules from client	3.8	240.00	912.00
04/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi other postretirement benefits other adjustment and actuarial loss	2.3	200.00	460.00
04/25/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed fee application for inclusion of governmental reports	0.3	490.00	147.00
04/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client re: Delphi Product and Service Solutions	1.6	270.00	432.00

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04/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation for Thermal and Interior fixed assets and liabilities workpapers based on partner review	2.7	270.00	729.00
04/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for Affiliated Computer Services (ACS) expenditure business cycle workpapers.	1.8	390.00	702.00
04/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and discussed Switec proposed entry with Enterprise Commodity Team Manager to determine collectibility of settlement amount.	0.6	270.00	162.00
04/25/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with J. Erickson	0.5	390.00	195.00
04/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed France deferred tax true-up analysis with B. Plumb, D. Maher and D. Moyer	0.8	525.00	420.00
04/25/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting with J. Erickson, D. Maher, and R. Favor, regarding open income tax items	0.4	390.00	156.00
04/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated documentation in planning for further information received	0.4	390.00	156.00
04/25/06	SULLIVAN, BRIAN J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed repatriation model	3.7	525.00	1,942.50
04/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participate in discussions with client regarding summary of passed adjustment schedule	0.9	490.00	441.00
04/25/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consideration of May 23 audit committee meeting	0.2	620.00	124.00
04/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements pre-bankruptcy	1.9	490.00	931.00
04/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with R. Sparks re: transfer pricing	1.3	525.00	682.50
04/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated cash work papers with documentation received from the client	0.7	390.00	273.00
04/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client regarding lower of cost or market accounting memo	0.9	490.00	441.00
04/25/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created follow up questions for KPMG re: last draft analyses submitted	0.4	300.00	120.00
04/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Automotive Holding Group Treasury business cycle	1.2	480.00	576.00
04/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Automotive Holding Group Rollforward business cycle	1.7	480.00	816.00
04/25/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with B. Plumb regarding potential prior period tax adjustments	0.1	620.00	62.00
04/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Affiliated Computer Services (ACS) expenditure control testing with C. Snyder	0.3	390.00	117.00
04/25/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated fee analysis for Non US fee updates received	1.4	490.00	686.00
04/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: headquarter fixed asset control deficiencies	0.9	480.00	432.00
04/25/06	SCHNURR, JAMES V	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Provided consultation on accounting for jobs bank	0.5	700.00	350.00
04/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the SAP application control testing deficiencies	0.5	480.00	240.00
04/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated schedule of proposed adjustments for Automotive Holdings Group	0.8	270.00	216.00
04/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Automotive Holding Group financial reporting business cycle	1.7	480.00	816.00
04/25/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Completed certain sections of the generally accepted accounting principles checklist	1.2	650.00	780.00
04/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and cleared open comments in Thermal and Interior Inventory and Receivable work papers	1.9	390.00	741.00
04/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed automotive holdings group workpapers and cleared review notes	2.5	440.00	1,100.00

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04/25/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed status of open items with K.Ferrer	0.5	240.00	120.00
04/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed research on accounting for translation of foreign financial statements deferred tax assets	1.8	440.00	792.00
04/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed consolidated journal vouchers recorded affecting foreign deferred tax accounts	3.4	270.00	918.00
04/25/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented conclusions related to reasonableness of non-US tax consolidation computations	2.5	390.00	975.00
04/25/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Made subselections on special tool spending internal orders	2.9	390.00	1,131.00
04/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and discussed open items in environmental with the client	0.4	390.00	156.00
04/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Met with Purchasing department to discuss Buy Sheet Report and make selections for testing	1.1	280.00	308.00
04/25/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed new calculations with R. Hofmann, and revised the calculation based on discussions	1.5	280.00	420.00
04/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed out of period tax adjustments with S. Coulter	0.5	650.00	325.00
04/25/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Resolved issue on SOPA entry for Delphi Packard	0.4	390.00	156.00
04/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi Electronic & Safety treasury control testing	0.7	480.00	336.00
04/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared reconciliation of Delphi summary of proposed adjustments with Deloitte summary	3.4	270.00	918.00
04/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review re: Headquarters	0.5	290.00	145.00
04/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed out of period tax adjustments with S. VanArsdell	0.2	650.00	130.00
04/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: 2005-2006 insurance coverage for Delphi headquarters	3.7	240.00	888.00
04/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared expenditure cycle control coverage benchmarking analysis	2.7	480.00	1,296.00
04/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Continued recording answers to research an development Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2	0.5	290.00	145.00
04/25/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with J. Erickson, D. Maher, and R. Favor re: non-U.S. deferred tax true-up analysis and non-U.S. effective tax rates	1.0	390.00	390.00
04/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed the clients summary of posted adjustments	1.3	390.00	507.00
04/25/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed prior year tax adjustments with B. Plumb	0.4	650.00	260.00
04/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed proposed adjustments from Deloitte for Headquarters to determine if they were communicated to the client.	0.4	270.00	108.00
04/25/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed open audit adjustments at Thermal and Interior with K. Urek	0.6	650.00	390.00
04/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the SAP application control testing work papers	1.9	480.00	912.00
04/25/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax provision workpapers, non-U.S. audit procedures and prior period adjustments analysis	4.0	750.00	3,000.00

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04/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded answers to accounting and disclosure for operating leases Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2	0.9	290.00	261.00
04/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with fixed assets to discuss special tools issues for Energy & Chassis	1.3	200.00	260.00
04/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for meeting with Purchasing department for discussion of Buy Sheet Report	0.4	280.00	112.00
04/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented walkthrough for Safeguarding of Assets cycle	2.0	280.00	560.00
04/25/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw division receivables, cash and other workpapers	3.5	650.00	2,275.00
04/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Analyzed Delphi pension demographic testing categories of selections	2.2	200.00	440.00
04/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Safety Treasury Control testing with C. Snyder	1.2	480.00	576.00
04/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status worksheet	1.4	480.00	672.00
04/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with S. Zmuda the testing of interest expense	0.7	390.00	273.00
04/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed out of period tax adjustments with J. Sheehan (2 occasions)	0.7	650.00	455.00
04/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed proposed adjustments for Electronics & Safety provided from Headquarters as compared to entries proposed by Deloitte & Touche	1.1	270.00	297.00
04/25/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of financial audit open items (re: adjustment process and impairments)	0.7	650.00	455.00
04/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed proposed adjustments for Headquarters provided from Headquarters as compared to entries proposed by Deloitte & Touche	3.6	270.00	972.00
04/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed France deferred tax true-up analysis with B. Plumb, D. Maher and R. Favor	0.8	490.00	392.00
04/25/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided testing for intercompany loans	2.1	340.00	714.00
04/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed France and Mexico deferred tax true-up analysis with D. Moyer and S. Szalony	0.7	525.00	367.50
04/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Visited Fling-East plant site to perform Safeguarding of Assets walkthrough and testing	3.6	280.00	1,008.00
04/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit status of Delphi Product & Systems Solutions	0.7	490.00	343.00
04/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client prepared analysis re: summary of passed adjustments	1.6	490.00	784.00
04/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Dovebid payment and transaction support for Energy and Chassis	2.6	240.00	624.00
04/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded answers to related parties Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2	0.1	290.00	29.00
04/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed testing of the marketing development fund accrual recorded on the ledge of Delphi Product and Service Solutions	0.7	270.00	189.00
04/25/06	ELDAM, RAMI D	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched withholding tax rates in effect in selected jurisdictions as part of audit of non-US income taxes	4.0	315.00	1,260.00
04/25/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the revenue and expenditure cycle application control test procedures performed and conclusions reached	2.2	275.00	605.00
04/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room subsequent disbursement testing	1.2	490.00	588.00
04/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed Delphi Electronic & Safety treasury control testing with V Ziemke	0.6	480.00	288.00

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04/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the listing of proposed adjustments prepared by Delphi Product and Service Solutions	1.8	270.00	486.00
04/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded answers to revenue recognition Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2	0.3	290.00	87.00
04/25/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Affiliated Computer Services (ACS) employee cost walkthrough template.	1.3	390.00	507.00
04/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed prior years income tax footnotes and documentation for 2005 audit	2.1	200.00	420.00
04/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Made updates to the draft management representation letter to include new items	1.6	390.00	624.00
04/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met and discussed open audit items with energy and chassis client personnel	0.6	440.00	264.00
04/25/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded answers to research an development Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2	0.5	290.00	145.00
04/25/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed additional responses for the audit memos	2.0	490.00	980.00
04/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Affiliated Computer Services (ACS) employee cost walkthrough documentation	1.1	480.00	528.00
04/26/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared deficiency tracker notes for Steering	2.3	280.00	644.00
04/26/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements pre-bankruptcy	2.2	490.00	1,078.00
04/26/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi prepetition incentive compensation liability split	1.7	200.00	340.00
04/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated testing expectation for interest expense based on discussions held with client	3.2	240.00	768.00
04/26/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed special tools amortization recalculation with financial analyst for Energy & Chassis	2.1	200.00	420.00
04/26/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi prepared impairment adjustment entries.	1.3	650.00	845.00
04/26/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed Delphi additional pension selections with E. Jester	1.9	200.00	380.00
04/26/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed and assessed open audit adjustment in Budapest related to the Thermal and Interior division	0.9	650.00	585.00
04/26/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic testing review notes	2.9	200.00	580.00
04/26/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted email and left voicemail for D.Moyer re: current status	0.2	500.00	100.00
04/26/06	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Fixed Assets Workpapers	1.0	650.00	650.00
04/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax matters with D. Maher and B. Sullivan	1.3	525.00	682.50
04/26/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed and reviewed proposed adjustments cash with the client	0.8	390.00	312.00
04/26/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated fee analysis for Non US fee updates received	1.2	490.00	588.00
04/26/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages	0.5	650.00	325.00

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04/26/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to emails	1.0	650.00	650.00
04/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed international tax matters with B. Sullivan	1.1	525.00	577.50
04/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed SOPA	1.1	650.00	715.00
04/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared an application control analysis indicating Delphi's Headquarter work paper references to application control testing	1.5	480.00	720.00
04/26/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared Revenue design deficiency tracker review notes	1.9	280.00	532.00
04/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with E Hoch and client re: restatement pushdown testing for the headquarters ledger	0.9	270.00	243.00
04/26/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Meeting with V. Ziemke to discuss the status of the audit and determine if we need more resources to complete the open tasks	0.5	650.00	325.00
04/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Electronics and chassis work papers for appropriate wording and process	2.1	280.00	588.00
04/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Audit status update with M. Crowley and J. Aughton	1.2	650.00	780.00
04/26/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed reporting package for S and G units.	1.4	650.00	910.00
04/26/06	SULLIVAN, BRIAN J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed international tax matters with R. Favor	1.1	525.00	577.50
04/26/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented treatment of restatement entry pushdown for the headquarters ledger	3.7	240.00	888.00
04/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented procedures to test property taxes on a consolidated basis and the split between pre and post petition	2.4	270.00	648.00
04/26/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted SFAS 142 Findings Memo	2.4	300.00	720.00
04/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with J. Nolan regarding proposed adjustment for customs payments made for receipts from foreign shippers	1.7	270.00	459.00
04/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Dayton control objective templates for coverage	1.7	280.00	476.00
04/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with M. Lewis and B. Sullivan re: 2005 dividend repatriations and withholding taxes	0.9	525.00	472.50
04/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Followed up on proposed adjustments for Electronics and Safety as compared to adjustments booked by Deloitte	0.6	270.00	162.00
04/26/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed client responses to transfer pricing questions	2.5	525.00	1,312.50
04/26/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the status and received an updated of demographic testing	0.4	390.00	156.00
04/26/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items listing for international reporting	1.8	390.00	702.00
04/26/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with L. Tropea to discuss the status of what the staff deliverables and schedule	0.5	650.00	325.00
04/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed hourly pension plan special termination accounting; discussed with K. Flemming, D. Thomas and M. Cloniger	2.1	650.00	1,365.00
04/26/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed revised exhibits from KPMG re: SFAS 142 analysis	1.8	375.00	675.00
04/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented pension account reconciliation procedures performed	2.9	270.00	783.00

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04/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed application control analysis indicating Delphi's work paper references to application control testing with V Ziemke	0.8	480.00	384.00
04/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit files for headquarters operations testing to ensure that all proposed adjustments have been identified	0.7	270.00	189.00
04/26/06	SULLIVAN, BRIAN J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Researched withholding rates, analyzed repatriation model.	3.7	525.00	1,942.50
04/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented generator core liability for Automotive Holdings Group	1.1	270.00	297.00
04/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated and discussed with the client about a potential facilities accrual adjustment on the headquarters ledger	1.7	270.00	459.00
04/26/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Discussed interim certification per guidelines with counsel, drafted same and forwarded to counsel for review	0.6	500.00	300.00
04/26/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and cleared closed note in liabilities and operations in the Thermal and Interior file	1.9	390.00	741.00
04/26/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed testing of the insurance coverage	1.1	390.00	429.00
04/26/06	CLONIGER, MELISSA ANN	SENIOR MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed with B.Plumb, K.Fleming and firm actuary re: issue.	0.5	525.00	262.50
04/26/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced entries posted to various accounts to ensure proper financial statement presentation related to the restatement entry pushdown for the headquarters ledger	2.3	240.00	552.00
04/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: asset impairment analysis	1.1	440.00	484.00
04/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared an application control analysis indicating Delphi's AHG and DPS&S work paper references to application control testing	1.4	480.00	672.00
04/26/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented manual lock entrance testing within Safeguarding of Assets cycle	1.7	280.00	476.00
04/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed documentation of communicating closure of the Livorno, Italy plant location	0.9	440.00	396.00
04/26/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Aftermarket testing and status of open issues.	0.5	650.00	325.00
04/26/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Formatted income before taxes, minority interest and equity income into spreadsheet for further analysis for 2003-2005	1.1	200.00	220.00
04/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi inquiries re: International deficiencies	1.6	480.00	768.00
04/26/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed cleared notes on price testing for Delphi Packard	0.5	390.00	195.00
04/26/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed reporting re: Final Memo to Detroit	1.5	390.00	585.00
04/26/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Compared client prepared summary of proposed adjustments to our listing and investigated differences	3.5	650.00	2,275.00
04/26/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with financial analyst for special tools amortization recalculation for Energy & Chassis	0.9	200.00	180.00
04/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reconciled differences between open items list send to client to open items list distributed to Deloitte team members	1.2	290.00	348.00
04/26/06	SULLIVAN, BRIAN J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with M. Lewis and R. Favor re: 2005 dividend repatriations and withholding taxes	0.9	525.00	472.50
04/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax matters with J. Erickson	0.2	525.00	105.00
04/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: Energy and Chassis fixed assets business process	0.8	480.00	384.00
04/26/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented findings from what was obtained by tying out other engineering expense for E&S for 2005 audit	1.3	200.00	260.00
04/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior work papers for appropriate wording and process	2.6	280.00	728.00

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04/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte foreign firm reports for contingency items	3.2	525.00	1,680.00
04/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed progress of business process testing with L. Tropea	1.8	480.00	864.00
04/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed an analysis on Delphi Product & Services Solutions aged trial balance by customers as of September 30, 2005	0.7	290.00	203.00
04/26/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Drafted special tools - final memo to Detroit	0.9	390.00	351.00
04/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended meeting with C. Snyder to discuss progress of internal control progress of corporate testing	1.0	525.00	525.00
04/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed review notes for the Delphi Steering division re: fixed assets and accounts payable	2.6	270.00	702.00
04/26/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Queried WBS DEL10039-01 for February and March monthly statements and generated initial life-to-date time dataset	1.3	500.00	650.00
04/26/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented Dovebid payment and transaction support for Energy and Chassis	2.7	240.00	648.00
04/26/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and concluded on appropriateness of client prepared summary of proposed adjustments	3.0	650.00	1,950.00
04/26/06	FLYNN, JASON T	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed FAS 88 treatment of ER windows	0.5	710.00	355.00
04/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing procedures on consigned inventory confirmation received	1.3	270.00	351.00
04/26/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed client-provided computations of income tax consolidated groups	2.7	390.00	1,053.00
04/26/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed update to audit open items listing for distribution to the client	1.1	490.00	539.00
04/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared summary of outstanding adjusting entries for various trial balances	2.1	270.00	567.00
04/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing procedures on consigned inventory confirmations	1.5	290.00	435.00
04/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarters property testing procedures	1.4	440.00	616.00
04/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed documentation provided by the client regarding testing of sales from Delphi Product and Service Solutions to their internet sales company	0.9	270.00	243.00
04/26/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed open workpaper status report	1.0	650.00	650.00
04/26/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the accounting treatment and actuarial valuation of certain FASB 88 charges	1.4	390.00	546.00
04/26/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation of non-US income tax audit procedures and conclusions	2.8	390.00	1,092.00
04/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared and reviewed consolidated proposed adjustments as provided by Delphi	3.8	270.00	1,026.00
04/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw deficiencies	0.8	480.00	384.00
04/26/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented summary of issues, conclusion and SOPA re: special tools	3.8	390.00	1,482.00
04/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched allocation of asset impairment based on generally accepted accounting principles and reviewed clients methodology	3.2	440.00	1,408.00
04/26/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in conference call on normal accounting issues.	0.4	650.00	260.00
04/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Compiled reconciling items for the summary of proposed adjustments	1.8	270.00	486.00

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04/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client re: questions on interest expense accrual versus Deloitte expectation of accrual	2.8	240.00	672.00
04/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in status update re: corporate and headquarter control testing with L Tropea	1.0	480.00	480.00
04/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing 4-26-2006	2.3	480.00	1,104.00
04/26/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate audit reports for North America	2.1	390.00	819.00
04/26/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared initial analysis of restatement pushdown testing for the headquarters ledger	3.9	240.00	936.00
04/26/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed fixed asset workpapers re: Corporate Headquarters	2.0	650.00	1,300.00
04/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with J. Sheehan, J. Williams and S. Kiln to discuss SOPA status	0.8	650.00	520.00
04/26/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw property and prepaid workpapers	2.5	650.00	1,625.00
04/26/06	ELDAM, RAMI D	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched withholding tax rates in effect in selected jurisdictions as part of audit of non-US income taxes (answered specific questions regarding South Korea, Mexico, and Sweden)	3.0	315.00	945.00
04/26/06	SULLIVAN, BRIAN J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed dividend withholding rates and repatriation model.	1.3	525.00	682.50
04/26/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared and sent international staffing e-mail	0.3	750.00	225.00
04/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Requested and reviewed GAAP checklists for derivatives	0.7	270.00	189.00
04/26/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed network back-up of 2004 and 2005 audit files	0.8	100.00	80.00
04/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 4/10 to 4/25 for the Delphi Sarbanes Oxley procedures	2.0	525.00	1,050.00
04/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client re: questions regarding initial inventory profit elimination schedule received	1.6	240.00	384.00
04/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed application controls analysis indicating Delphi workpaper reference to application control test with C.Snyder	0.8	480.00	384.00
04/26/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for Delphi Product & Systems Support division revenue cycle control testing.	3.8	290.00	1,102.00
04/26/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented the pension Watson Wyatt vs. Fidelity differences	3.3	200.00	660.00
04/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with E. Creech to discuss all proposed adjustments for the Thermal and Interior division	3.4	270.00	918.00
04/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with V. Ziemke to summarize the status of business process control	1.5	525.00	787.50
04/26/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared benchmark review notes for Steering	1.8	280.00	504.00
04/26/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed client prepared analysis re: deferred tax true-up analysis	1.4	490.00	686.00
04/26/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Obtained detail related to proposed adjustment at Thermal and Interior related to a royalty agreement	0.4	650.00	260.00
04/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared an application control analysis indicating Delphi's E&C and E&S work paper references to application control testing	1.8	480.00	864.00
04/26/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Quantified and reported differences in client and Deloitte schedule of adjustments	3.8	390.00	1,482.00
04/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed and cleared review notes on automotive holdings group workpapers	2.6	440.00	1,144.00
04/26/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Revised Application and Certification, first interim, per counsel review and additions	2.8	500.00	1,400.00

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04/26/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with B. Plumb, M. Crowley and J. Sheehan regarding status of topside adjustment testing.	3.4	650.00	2,210.00
04/26/06	CLONIGER, MELISSA ANN	SENIOR MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed with D.Olmore re: history of the issue and starting reading material provided	0.5	525.00	262.50
04/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Addressed open notes re: Steering summary of proposed adjustments	1.4	270.00	378.00
04/26/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit workpapers for Headquarters division	2.1	490.00	1,029.00
04/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared headquarters accounts payable workpapers based on review of purchase order agreements with General Motors and discussions with Delphi Sales personnel	3.4	240.00	816.00
04/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and cleared review notes on energy and chassis workpapers	0.8	440.00	352.00
04/26/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Aftermarket testing and status of open issues.	0.5	650.00	325.00
04/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and cleared manager review notes related to the bad debt reserve on the Delphi Product and Service Solutions ledger	1.8	270.00	486.00
04/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit files for Delphi Product and Service Solutions to ensure that all proposed adjustments have been identified	1.8	270.00	486.00
04/26/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted follow-up points and issue to Deloitte & Touche- Sweden	0.4	390.00	156.00
04/26/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi recognition and retention grant expense debit and credit passback	1.9	200.00	380.00
04/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Expanded the list of workpapers with open issues requiring resolution prior to entry to the working archive utility re: GM Warranty Headquarters, Tax	0.5	290.00	145.00
04/26/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Interviewed Delphi Product & Systems Support control coordinator to address additional review notes for revenue cycle.	2.2	290.00	638.00
04/26/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. Badie and client re: restatement pushdown testing for the headquarters ledger	0.9	240.00	216.00
04/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded answers to revenue recognition Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2	0.8	290.00	232.00
04/26/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed responses on issues noted from Spain, Korea and Turkey	1.7	390.00	663.00
04/26/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax matters with B. Sullivan and R. Favor	1.3	750.00	975.00
04/26/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed audit status for Steering division	0.3	490.00	147.00
04/26/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Read and reviewed the client's memo on the accounting for incentive compensation	1.3	390.00	507.00
04/26/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client prepared schedule of summary of passed adjustments	0.4	490.00	196.00
04/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in status update meeting with J. Sheehan and his staff	1.3	650.00	845.00
04/26/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed accounting issue with dave olmore and jason flynn	0.5	490.00	245.00
04/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: Delphi Product and Safety Services Revenue business process	0.4	480.00	192.00
04/26/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support obtained from meeting with financial analyst re special tools amortization recalculation for Energy & Chassis	2.4	200.00	480.00

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04/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Thermal and Interior open items with management	0.9	280.00	252.00
04/26/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Tied out income before taxes, minority interest and equity income to Hyperion for several different international trial balances from 2003-2005	2.6	200.00	520.00
04/26/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room subsequent disbursement testing	1.7	490.00	833.00
04/26/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in status meeting with B. Plumb, J. Aughton, J. Sheehan, J. Williams and S. Kihn	0.7	650.00	455.00
04/26/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Fixed Assets cycle review of general ledger testing	0.3	280.00	84.00
04/26/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed cleared review points for Corporate Headquarters workpapers previously reviewed	1.5	650.00	975.00
04/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read the client prepared incentive compensation accounting memo	0.9	270.00	243.00
04/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Verified the adequacy of open items status per partner's request	0.5	290.00	145.00
04/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided guidance on testing procedures for accounts receivable allowance	1.9	270.00	513.00
04/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed deferred tax analysis workpapers and open items	2.0	525.00	1,050.00
04/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Electronics and Chassis open items with management	0.5	280.00	140.00
04/26/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed analyzed and documented proposed adjustments for Packard	1.5	240.00	360.00
04/26/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compiled working papers and support necessary for Findings Memo	1.2	300.00	360.00
04/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with E. Jester and B. Murray re: demographic testing procedures for additional selections	1.1	270.00	297.00
04/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support for Dovebid process as provided by fixed asset supervisor for Energy & Chassis	0.7	270.00	189.00
04/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed open items related to revenue process walkthrough for Delphi Product and Service Solutions	1.3	270.00	351.00
04/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to e-mail from J. Erickson re: non-U.S. deferred true-up	0.2	525.00	105.00
04/27/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted and edited review findings memo re: SFAS 144	0.8	375.00	300.00
04/27/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed draft md&a and footnote for pension and opeb	3.0	490.00	1,470.00
04/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Obtained contacts for construction work in progress projects and discussed status with respective engineers for Energy & Chassis	0.4	270.00	108.00
04/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Read client prepared memo re: health care incurred but not reported liability as of year end	1.3	270.00	351.00
04/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Spain Unit 530 responses to issues noted	0.5	390.00	195.00
04/27/06	LIVORSI, THOMAS J	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided Delphi - FAS 112 review	1.0	525.00	525.00
04/27/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Deloitte comments on KPMG analysis	1.0	750.00	750.00
04/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support received from client for Korean Delphi Automotive Company joint venture for headquarters ledger	2.1	240.00	504.00
04/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tool policy	0.3	270.00	81.00

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04/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Finished documenting Safeguarding of Assets testing on all controls	3.9	280.00	1,092.00
04/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated working papers to address client proposed adjustment for Delphi Product and Service Solutions	2.1	270.00	567.00
04/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.3	270.00	81.00
04/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status	0.9	480.00	432.00
04/27/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed open items in working papers	2.3	650.00	1,495.00
04/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began documentation of the pre-petition activity in account 5705 on the headquarters ledger	2.7	240.00	648.00
04/27/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated documentation of analysis of effective tax rate computation at non-US units	2.2	390.00	858.00
04/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared an application control analysis indicating Deloitte's Packard and Steering work paper references to application control testing	1.7	480.00	816.00
04/27/06	SHRESTHA, ASHISH A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Formatted the fee app for governmental project and sent e-mail re: same	0.9	375.00	337.50
04/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with financial analyst re issues pertaining to a few special tools amortization recalculations	0.7	200.00	140.00
04/27/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open audit items list for areas of responsibility	0.6	440.00	264.00
04/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed pushdown of restatement entries for Delphi Technologies ledger	1.1	240.00	264.00
04/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the Corporate Accounting open control items with C Snyder	0.6	280.00	168.00
04/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed sick and accident liabilities with Delphi headquarters staff	2.1	240.00	504.00
04/27/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation of conclusions related to non-US net operating loss carry forwards	2.8	390.00	1,092.00
04/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on accrued liability workpapers for Energy & Chassis	2.1	270.00	567.00
04/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Delphi Product & Systems Solutions audit procedures	0.8	490.00	392.00
04/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for meeting on capitalized maintenance	2.3	650.00	1,495.00
04/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Portugal Units 523, 526, 550 571,576 and 585 responses to issues noted	1.3	390.00	507.00
04/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with the client regarding the sales reconciliation for internet sales at Delphi Product and Service Solutions	1.7	270.00	459.00
04/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed structure of audit file for Saginaw division	1.1	480.00	528.00
04/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed France tax depreciation issue	0.7	525.00	367.50
04/27/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax consolidation computations at various non-US consolidated groups	0.8	390.00	312.00
04/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Verified completeness of statement of past adjustments as posted by client for Automotive Holdings Group	0.8	240.00	192.00
04/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes for various headquarters areas based on manager comments	2.3	240.00	552.00
04/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and discussed with our Mexican participating office the tax adjustment	0.9	440.00	396.00
04/27/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated the us pension memo based on recent responses	2.0	490.00	980.00
04/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared deficiency status update	0.5	480.00	240.00
04/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 4/27 for the Delphi Sarbanes Oxley procedures	0.5	525.00	262.50

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04/27/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviews updated analysis on disposals entry	3.1	390.00	1,209.00
04/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with client and R. Favor re: non-U.S. deferred tax true-up analysis	1.5	490.00	735.00
04/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review notes on manuals and reviewed remaining work papers in the Thermal and Interior file	3.9	390.00	1,521.00
04/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi foreign recognition and retention grant expense booking for January 2006	1.2	200.00	240.00
04/27/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Provided further review re: Delphi Portugal's transfer pricing documentation and the terms of the technology license to Delphi Diesel Systems France S.A.S.	1.3	525.00	682.50
04/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review re: Packard	0.1	290.00	29.00
04/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed client prepared analysis re: deferred tax true-up analysis	2.6	490.00	1,274.00
04/27/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with M. McWhorter to evaluate schedule of adjustments	2.9	390.00	1,131.00
04/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented updated procedures performed on construction work in progress for Energy & Chassis	2.3	270.00	621.00
04/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in weekly business cycle control status meeting with A Kulikowski and J Volek	1.0	480.00	480.00
04/27/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested additional information provided with regard to value added tax	2.3	390.00	897.00
04/27/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed normal documentation	1.1	340.00	374.00
04/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented UK Units 509 and 536 international reporting	0.8	390.00	312.00
04/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed all of Steering workpapers to ensure adjustment summary was up to date	2.4	270.00	648.00
04/27/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and update the open items list	0.6	390.00	234.00
04/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finished documenting rollforward testing	2.5	280.00	700.00
04/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client to discuss outstanding adjustments and finalize agreement on entries	0.4	440.00	176.00
04/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Verified completeness of statement of past adjustments as posted by client for Energy and Chassis	1.3	240.00	312.00
04/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed up with the client on outstanding questions in cash and debt	1.2	390.00	468.00
04/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Documented out of period summary of proposed adjustments	0.6	270.00	162.00
04/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented lease example for Treasury cycle testing	0.8	280.00	224.00
04/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review re: all sections	3.0	290.00	870.00
04/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarter testing ares to determine necessary procedures to complete	0.6	270.00	162.00
04/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed dividend repatriation and withholding tax analysis	1.5	525.00	787.50
04/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Sweden Units 5C1 and 5D7 international reporting	0.5	390.00	195.00

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04/27/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and participated in meeting with B. Plumb, J. Sheehan, J. Williams and J. Reidy regarding property accounting	1.7	650.00	1,105.00
04/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Tied income before taxes to Hyperion for several international trial balances to 2002 amounts	1.8	200.00	360.00
04/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. deferred true-up analysis	2.4	525.00	1,260.00
04/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented manual workpapers for test check testing within Inventory cycle	0.6	280.00	168.00
04/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi first part of additional pension selection supporting documentation	3.1	200.00	620.00
04/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Sarbanes documentation for the benefit liabilities area for Delphi Corporation	1.2	270.00	324.00
04/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly update for business process internal control audit with J. volek and A. kulikowski	1.0	525.00	525.00
04/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Performed audit procedures for wire room disbursements for pre and post bankruptcy	2.2	490.00	1,078.00
04/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the Corporate Accounting open control items with J Green	0.6	480.00	288.00
04/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with J. Sheehan on capitalized maintenance and out of period tax adjustments	1.1	650.00	715.00
04/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed schedule of proposed adjustments for Energy & Chassis to ensure complete.	0.8	270.00	216.00
04/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed network back-up of 2004 and 2005 audit files	0.7	100.00	70.00
04/27/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for Delphi Product & Systems Support division revenue cycle control testing.	2.0	290.00	580.00
04/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and cleared manager and senior review notes in the Delphi Product and Service Solutions working papers	3.2	270.00	864.00
04/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed saginaw work papers for appropriate wording.	2.6	280.00	728.00
04/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed the Control Audit Tool (CAT) Delphi Divisional upload templates with S Potter	0.5	525.00	262.50
04/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Analyzed Delphi pension flowback selections	1.9	200.00	380.00
04/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Debriefed with L. Tropea and C. Snyder re: control audit tool (CAT) Delphi divisional upload	0.5	480.00	240.00
04/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers which test the hourly sick and accident liability for the headquarters division at year end	3.6	240.00	864.00
04/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on accounts receivable for Energy & Chassis	0.7	270.00	189.00
04/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Mexico sale-leaseback documentation	1.6	525.00	840.00
04/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Read and reviewed the client's accounting memo on healthcare accruals	1.4	390.00	546.00
04/27/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed KPMG's responses to our questions re: SFAS 144 and 142 analyses	0.9	375.00	337.50
04/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared an application control analysis indicating Deloitte's work paper references to application control testing	2.9	480.00	1,392.00
04/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi customs duty charges by division	2.9	200.00	580.00

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04/27/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the Control Audit Tool (CAT) Delphi Divisional upload templates with C. Snyder, L. Tropea, and V. Ziemke	0.5	390.00	195.00
04/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with W. Zientara to finalize proposed adjustment relating to open tooling invoices	3.9	270.00	1,053.00
04/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared and sent follow-up correspondence for consigned inventory confirmations not received	2.2	270.00	594.00
04/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated documentation for impairment rollforward for Energy & Chassis	1.4	270.00	378.00
04/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed business cycle controls with P Long (Delphi)	0.6	480.00	288.00
04/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.6	270.00	162.00
04/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarter property workpapers and cleared review notes	2.1	440.00	924.00
04/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Hungary Unit 510 international reporting	0.5	390.00	195.00
04/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed control audit tool re: Delphi divisional upload templates with S. Potter	0.5	480.00	240.00
04/27/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax items with R. Favor	1.0	390.00	390.00
04/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated client proposed adjustment related to unbooked restatement pushdown entry on the headquarters ledger	0.8	270.00	216.00
04/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review re: Sarbanes Oxley	0.8	290.00	232.00
04/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw benchmarks for each business process	3.7	480.00	1,776.00
04/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. income tax items with A. Miller	1.0	525.00	525.00
04/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing 4-27-2006	1.8	480.00	864.00
04/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed out of period tax adjustments	2.1	650.00	1,365.00
04/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed analysis on responses to international deficiencies for A. Kulikowski and J. Volek	3.4	525.00	1,785.00
04/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed reliance paragraphs found in work papers with management.	2.3	280.00	644.00
04/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: all sections	1.8	290.00	522.00
04/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client prepared updated summary of passed adjustment schedule	1.1	490.00	539.00
04/27/06	MIOCIC, GREGORY G	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed and reviewed tangible asset valuation methodology and procedures with Adrian Galis of KPMG.	0.7	525.00	367.50
04/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed SAS 99 testing for Delphi Product and Service Solutions	1.8	270.00	486.00
04/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed energy and chassis audit workpapers and cleared notes	1.9	440.00	836.00
04/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed incentive compensation client prepared memo	0.5	270.00	135.00
04/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi tax related restatement items to identify significant entries for foreign units	2.3	270.00	621.00
04/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded accounting for derivatives and hedging activities Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2	0.6	290.00	174.00
04/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles to evaluate impact on the audit procedures	0.4	390.00	156.00

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04/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Sent e-mails and follow up questions regarding precious metals leases.	0.9	270.00	243.00
04/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Analyzed remainder of 2004 workpapers for entry in the working archive utility	1.0	290.00	290.00
04/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for special tools amortization recalculation for each selection for Energy & Chassis	2.6	200.00	520.00
04/27/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed consolidated list of open audit items and provided comments	1.0	440.00	440.00
04/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Formatted the tie-out to Hyperion for income before taxes and put data into a spreadsheet for further analysis	0.9	200.00	180.00
04/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued clearing Steering benchmark review notes	1.2	280.00	336.00
04/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list for benefit liabilities	0.4	270.00	108.00
04/27/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed and evaluated control deficiencies around demographics	0.7	390.00	273.00
04/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client to discuss audit questions on wire room disbursements pre-bankruptcy	1.7	490.00	833.00
04/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Korea Units 417, 472, 9A3, 9D1, 941 and 956 responses to issues noted	3.9	390.00	1,521.00
04/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager and partner review notes for Steering	1.1	270.00	297.00
04/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Debriefed with V Ziemke re: the Control Audit Tool (CAT) Delphi Divisional upload templates	0.5	525.00	262.50
04/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with J. Erickson and D. Moyer re: non-U.S. deferred true-up analysis	1.5	525.00	787.50
04/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the Control Audit Tool (CAT) Delphi Divisional upload templates with S Potter	0.5	480.00	240.00
04/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with L Tropea and V Ziemke re: the Control Audit Tool (CAT) Delphi Divisional upload templates	0.5	480.00	240.00
04/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Packard work papers for appropriate wording.	2.7	280.00	756.00
04/27/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR STEERING	Researched accounting for change in estimate regarding property accounting	1.5	650.00	975.00
04/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared detailed request list for the entire Delphi audit	1.3	270.00	351.00
04/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed testing of sales from Delphi Product and Service Solutions to internet sales administrator	1.4	270.00	378.00
04/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client provided supporting information for benefit liabilities for Delphi corporation	0.9	270.00	243.00
04/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed walkthrough of treasury cash management internal controls	2.2	525.00	1,155.00
04/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared memo for health care liabilities recorded at year end	0.8	270.00	216.00
04/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the property information provided by energy and chassis re: post capitalization	0.4	440.00	176.00
04/28/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Deficiency model for international benchmarking for significant deficiencies	0.9	525.00	472.50
04/28/06	BEVERAGE, RICHARD M	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with M.Crowley and K.Fleming re: Sedgewick case reserving for workers compensation	0.4	525.00	210.00
04/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions from team re: business process controls within Energy and Chassis Expenditure cycle	0.5	480.00	240.00

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04/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated amortization recalculation for special tools from support received from client for Energy & Chassis	1.3	200.00	260.00
04/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed material weakness and significant deficiency linkage	1.4	480.00	672.00
04/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with Delphi staff re: remaining open items related to headquarters professional fee testing	1.8	240.00	432.00
04/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Created benchmarks for all business cycles	3.9	280.00	1,092.00
04/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation for construction work in progress proposed adjustments for Energy & Chassis	0.7	270.00	189.00
04/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with D. Fidler to provide an update on accounts payable testing open items	1.3	270.00	351.00
04/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed divisional work papers for appropriate documentation standards	3.1	280.00	868.00
04/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Fixed Asset Supervisor, Analyst and K. McCoy to discuss process of special tools amortization for Energy & Chassis	0.6	270.00	162.00
04/28/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed adjusting entries with R. Hofmann, Delphi.	1.5	280.00	420.00
04/28/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 4/28 for the Delphi Sarbanes Oxley procedures	1.0	525.00	525.00
04/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Germany Unit 5C3 - FUBA	2.0	390.00	780.00
04/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared manager review notes on the headquarters ledger for testing of inventory, intangibles and other assets, and long term debt	1.1	270.00	297.00
04/28/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed confirmations	0.9	340.00	306.00
04/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Cleared review notes for all business cycles	3.6	280.00	1,008.00
04/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing 4-28-2006	1.4	480.00	672.00
04/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Analyzed Delphi recognition and retention grant expense allocation to the divisions	2.1	200.00	420.00
04/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Deloitte actuary memo on the extended disability for Delphi Corporation	1.4	270.00	378.00
04/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed review of accounts receivable overall reserve testing	2.7	270.00	729.00
04/28/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Addressed open items in the quarterly review files for second and third quarters	1.3	390.00	507.00
04/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed counterparty exposures control documentation and documented accordingly	1.8	280.00	504.00
04/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing procedures on consigned inventory confirmations re: Monroe	1.5	290.00	435.00
04/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to e-mail from M. Lewis re: Mexico dividend repatriation analysis	0.5	525.00	262.50
04/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and submitted to the client a request list of open review notes in the Delphi Product and Service Solutions audit file	1.7	270.00	459.00
04/28/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of non-U.S. tax matters with J. Neuenschwander and R. Favor	0.3	750.00	225.00
04/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Wrote e-mail to M. Lewis re: dividend repatriation and withholding tax support	0.3	525.00	157.50
04/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: price discounts provided by clients	1.1	440.00	484.00
04/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed staff accounts receivable working papers for Delphi Product and Service Solutions	1.9	270.00	513.00
04/28/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed forward curve testing	1.1	340.00	374.00

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04/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented explanations received for differences in fixed asset accounts for Energy & Chassis	1.2	270.00	324.00
04/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed payroll expense model audit program for the headquarters ledger	0.8	270.00	216.00
04/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to income tax e-mails	0.6	525.00	315.00
04/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed allied party control activity with client	0.4	280.00	112.00
04/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented TRW settlement agreement in the environmental work papers	1.1	390.00	429.00
04/28/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed review of equity and accumulated translation adjustment workpapers	1.2	440.00	528.00
04/28/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Prepared for and discussed status of controls with D. Bayless, Delphi.	2.9	650.00	1,885.00
04/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated list of workpapers with open issues requiring resolution prior to entry to the working archive utility re: K. Fleming	0.7	290.00	203.00
04/28/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Deficiency model for domestic benchmarking to material weaknesses	1.7	525.00	892.50
04/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed divisional work papers for appropriate documentation standards	2.2	280.00	616.00
04/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared employee cost control overview slide for D Bayles meeting	0.8	480.00	384.00
04/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with D Bayles re: classification of control deficiencies	2.0	480.00	960.00
04/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Compiled information related to the proposed adjustments for property and special tools on a consolidated basis.	0.6	270.00	162.00
04/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared audit system 2 files for control audit tool upload	1.3	280.00	364.00
04/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated testing workpapers for headquarters fixed asset controls workpapers	1.2	360.00	432.00
04/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed recognition and retention grant liability prepetition split with S. Kappler	1.0	200.00	200.00
04/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Recorded progress changes to the open items list re: all sections per S. Szalony's request	1.5	290.00	435.00
04/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with General Accounting Manager for Automotive Holdings Group re: new proposed adjustments	1.3	270.00	351.00
04/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented client booked financial statement adjustments related to inventory reserves and internet sales for the Delphi Product and Service Solutions working papers	1.6	270.00	432.00
04/28/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the Control Audit Tool (CAT) corporate and headquarter frameworks with C. Snyder	1.0	390.00	390.00
04/28/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Deficiency model for international benchmarking to material weaknesses	1.5	525.00	787.50
04/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed dividend repatriation, withholding taxes and nol analysis audit documentation procedures with R. Favor	1.6	390.00	624.00
04/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation related to net operating losses at non-US units	1.9	390.00	741.00
04/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior consigned inventory confirmations	2.1	200.00	420.00
04/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit status of accounts receivable and accrued liabilities	1.1	490.00	539.00
04/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with J. Sheehan regarding status of audit testing and open items.	3.4	650.00	2,210.00
04/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: asset impairment analysis overview and entries recorded	2.1	440.00	924.00

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04/28/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed review of foreign tax credit model and foreign withholding taxes with B. Sullivan	0.6	750.00	450.00
04/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed beginning balance testing for fixed assets for selections with depreciation discrepancies for Energy & Chassis	2.4	200.00	480.00
04/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out accounts receivables general ledger balance as of august 2005 to Hyperion	1.8	200.00	360.00
04/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared notes on headquarter workpapers	0.6	440.00	264.00
04/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed automotive holding group benchmarks	2.4	480.00	1,152.00
04/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in discussion with Deloitte Mexico team re: deferred taxes	0.9	490.00	441.00
04/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed structure of audit file for Thermal and Interior division	3.3	480.00	1,584.00
04/28/06	SULLIVAN, BRIAN J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed review of foreign tax credit planning model and foreign withholding taxes with J.Neuenschwander	0.6	525.00	315.00
04/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis on Delphi tax related restatement items	1.6	270.00	432.00
04/28/06	MIOCIC, GREGORY G	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed and reviewed tangible asset valuation methodology and procedures.	0.4	525.00	210.00
04/28/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed timing issues for audit	0.2	750.00	150.00
04/28/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed audit of financial reporting for Packard	0.7	390.00	273.00
04/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed repair and maintenance workpaper for Energy & Chassis	0.6	270.00	162.00
04/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing procedures on Thermal and Interior consigned inventory confirmation responses	2.4	270.00	648.00
04/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Drafted copy of summary of proposed adjustments for fixed assets	1.2	270.00	324.00
04/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed report showing assets placed in service on 1/1/2005 to determine financial impact for Energy & Chassis	0.5	270.00	135.00
04/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed dividend repatriation and withholding tax analysis	1.2	525.00	630.00
04/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared partner review notes for Delphi Steering division	3.4	240.00	816.00
04/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed control findings for Delphi Product and Systems Solutions	1.3	490.00	637.00
04/28/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed reporting package for S and G units.	1.9	650.00	1,235.00
04/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with P Sturkenborne re: headquarter fixed asset deficiencies	1.3	480.00	624.00
04/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented conclusions related to non-US effective tax rate analysis	0.5	390.00	195.00
04/28/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw division journal voucher testing and special tool workpapers	3.0	650.00	1,950.00
04/28/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with B. Kueppers and discussed major issues outstanding	0.6	650.00	390.00
04/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed special tools amortization recalculation issues with C. Alsager and financial analyst	0.6	200.00	120.00
04/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed foreign tax credit analysis	1.5	525.00	787.50
04/28/06	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with client re: wire room control findings	3.1	490.00	1,519.00
04/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed Thermal and Interior consigned inventory spreadsheets for Crown Packaging	2.8	200.00	560.00

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04/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented conclusions on the client's memo regarding accounting for incentive compensation	1.7	390.00	663.00
04/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.3	270.00	81.00
04/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted and distributed communication to participating office re: open items	0.6	440.00	264.00
04/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes on the energy and chassis workpapers	0.7	440.00	308.00
04/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for workers' compensation meeting	0.6	390.00	234.00
04/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Added representation to the management letter to cover incentive compensation intents	0.6	390.00	234.00
04/28/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw payables and accrued liability workpapers	3.5	650.00	2,275.00
04/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated headquarters design and control deficiency matrix for fixed asset management responses	2.3	360.00	828.00
04/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for headquarters professional fee testing based on information received from client	2.8	240.00	672.00
04/28/06	SULLIVAN, BRIAN J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Analyzed Mexican cufin issues	0.7	525.00	367.50
04/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed staff working papers related to headquarters restatement push down testing	1.1	270.00	297.00
04/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Mexico tax SOPA's	0.9	525.00	472.50
04/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Closed review notes for benefit liabilities	3.2	270.00	864.00
04/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed review noted for Steering account receivable	0.8	270.00	216.00
04/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. deferred tax true-up analysis with J. Erickson	0.2	525.00	105.00
04/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Germany Unit 528 international reporting	1.5	390.00	585.00
04/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Provided assistance to partner in recovering workpaper status in Audit System 2	0.3	290.00	87.00
04/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed dividend repatriation, withholding tax and nol analysis audit documentation with A. Miller	1.6	525.00	840.00
04/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented access testing for Flint East plant location	0.6	280.00	168.00
04/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed incentive compensation memo prepared by client for year end accruals	0.6	270.00	162.00
04/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate control agenda for D Bayles executive presentation	0.7	480.00	336.00
04/28/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of non-U.S. tax matters with D. Maher, R. Favor	0.3	750.00	225.00
04/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation in cash work papers for information received on a journal entry	0.7	390.00	273.00
04/28/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed and compared adjustment for newly revised disposal calculation	3.6	390.00	1,404.00
04/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with C Snyder regarding P Sturkenboom headquarter fixed asset deficiency meeting	0.7	360.00	252.00
04/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with P Sturkenboom regarding headquarter fixed asset deficiencies	1.3	360.00	468.00
04/28/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed the content of the final memorandum to Deloitte Detroit with K.Ferrer	0.2	240.00	48.00

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04/28/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began preparing findings memo	1.0	750.00	750.00
04/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of non-U.S. tax matters with D. Maher and J. Neuenschwander	0.3	525.00	157.50
04/28/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with client on forward curve	0.9	340.00	306.00
04/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and distributed open items list re: all sections to seniors managers and partner	0.3	290.00	87.00
04/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for meeting with P Sturkenbome re: headquarter fixed asset deficiencies	0.3	480.00	144.00
04/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: allied imbalances and documented the results of audit procedures	1.9	440.00	836.00
04/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Wrote e-mail to J. Erickson re: open items with respect to non-U.S. deferred true-up	0.2	525.00	105.00
04/28/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and evaluated preliminary conclusions regarding internal control deficiencies	1.9	650.00	1,235.00
04/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client to discuss audit questions on wire room disbursements	1.2	490.00	588.00
04/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Supervisor re: impairment analysis and fourth quarter review property questions for Energy & Chassis	0.8	270.00	216.00
04/28/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Obtained more updated information on the net book value of assets and recalculated the net book value of assets that should have been disposed	3.0	280.00	840.00
04/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation related to analysis of permanently reinvested earnings computation	1.8	390.00	702.00
04/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Analyzed accounting memos for 2005 audit and updated the fourth quarter memo log	1.9	200.00	380.00
04/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Participated in a call on workers' compensation case reserve adjustments with D. Beverage and M. Crowley	0.4	390.00	156.00
04/28/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed updated SOPA	1.1	650.00	715.00
04/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit status of accounts receivable set offs	0.7	490.00	343.00
04/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: all sections	1.7	290.00	493.00
04/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with S Warnack re: P Sturkenbome headquarter fixed asset deficiency meeting	0.7	480.00	336.00
04/28/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed network back-up of 2004 and 2005 audit files	0.8	100.00	80.00
04/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented conclusions on the client's memo regarding pension accounting and healthcare	1.3	390.00	507.00
04/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed impairment analysis to determine reasonableness of differences noted for Energy & Chassis	1.4	270.00	378.00
04/28/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed updated audit open items listing prior to distribution and verified status of items	1.4	440.00	616.00
04/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued recording progress changes to the open items list re: all sections per S. Szalony's request	0.8	290.00	232.00

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04/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. effective tax rate workpaper and open items	2.2	525.00	1,155.00
04/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation of withholding taxes reported for dividends paid by non-US units	3.8	390.00	1,482.00
04/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the Control Audit Tool (CAT) corporate and headquarter frameworks with S Potter	1.0	480.00	480.00
04/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed headquarter fixed asset supporting documentation supplied by P Sturkenbome	1.7	480.00	816.00
04/28/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Organized and gathered recently issued client prepared accounting memos for review	0.5	650.00	325.00
04/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements post bankruptcy	2.7	490.00	1,323.00
04/29/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed dividend repatriation and withholding tax workpapers and open items	2.0	525.00	1,050.00
04/29/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed trial balance 281 adjusting entries	1.1	390.00	429.00
04/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Recomputed the accumulated amortization on assets with post capitalizations for Energy & Chassis	2.1	270.00	567.00
04/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements pre bankruptcy	0.8	490.00	392.00
04/29/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with J. Erickson re: non-U.S. deferred true-up	1.1	525.00	577.50
04/29/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. deferred tax true-up analysis and open items	1.6	525.00	840.00
04/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Closed manager review notes on benefit liabilities for year end and interim testing	3.8	270.00	1,026.00
04/29/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2000 through 2003 footnote support information for net operating loss summaries by country	0.7	525.00	367.50
04/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed review notes for the Steering division	0.5	270.00	135.00
04/29/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Provided project administration re: project email reviews and updates on filings from counsel	0.3	500.00	150.00
04/29/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to income tax e-mails	0.4	525.00	210.00
04/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed new draft of the summary of proposed adjustment schedule for Delphi Corporation as of year end	0.7	270.00	189.00
04/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client to discussions questions on wire room subsequent disbursement testing	1.1	490.00	539.00
04/29/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented client prepared health care accounting memo	1.2	270.00	324.00
04/29/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client's accounting memo re: Linho, Portugal plant closure	0.8	440.00	352.00
04/29/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items and prepared work plan for coming week.	1.9	650.00	1,235.00
04/29/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Forwarded curve review	0.9	340.00	306.00
04/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarters areas to determine remaining open items to complete	1.1	270.00	297.00
04/29/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room subsequent disbursement testing	0.6	490.00	294.00

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04/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed construction work in progress tickmarks for 2005 selections for Energy & Chassis	0.9	270.00	243.00
04/29/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed FIN 47 testing	3.1	340.00	1,054.00
04/29/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented additions made on 1/1/2005 for Energy & Chassis	1.7	270.00	459.00
04/30/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated appropriateness of tooling rebills	3.3	390.00	1,287.00
04/30/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Delphi-DPSS (Delphi Product Solutions and Services) divisional control audit tool upload templates for population by Region 10 team.	1.2	390.00	468.00
04/30/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Delphi-E&S (Electronics and Safety) divisional control audit tool upload templates for population by Region 10 team.	1.3	390.00	507.00
04/30/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed property, accounts payable, accrued liabilities, debt, other liabilities, equity and operations working papers	2.6	650.00	1,690.00
04/30/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed internal order sub selection to purchase order detail	3.9	390.00	1,521.00
04/30/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed certain reporting working papers	0.2	650.00	130.00
04/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 4/30 for the Delphi Sarbanes Oxley procedures	0.1	525.00	52.50
05/01/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Populated the CAT template for DPSS Treasury and E&S Revenue	3.5	27.00	94.50
05/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. income tax open items with J. Neuenschwander, D. Moyer and A. Miller	1.0	525.00	525.00
05/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented additional pension selections responses from Delphi	3.1	200.00	620.00
05/01/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed tooling differences between internal order and spending detail with R. Hoffman	3.6	390.00	1,404.00
05/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi pension demographic tickmarks	1.9	200.00	380.00
05/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the inventory section in the Delphi Product and Service Solution file	0.7	270.00	189.00
05/01/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Reviewed and developed testing approach for fixed assets impairment analysis	1.2	440.00	528.00
05/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed client prepared true up of deferred tax differences	0.8	490.00	392.00
05/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation of Delphi headquarters group insurance plans accounts based on support received from client	3.7	240.00	888.00
05/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation of property testing for headquarters ledger	1.3	240.00	312.00
05/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client re: procedures used to determine inventory profit elimination amount at 12/31/05 for consolidated entity	2.8	240.00	672.00
05/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed consolidated journal entry for recording adjusting entries	1.1	270.00	297.00
05/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open items list for Energy & Chassis	0.3	270.00	81.00
05/01/06	PATHAK, DEVENDRA MOHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Populated CAT template for DPSS Load_Fixed Assets and E&S Load_Employee Cost	2.0	27.00	54.00
05/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to emails related to special income tax treatment of income generated at Mexican entities in the maquiladora industry	1.5	390.00	585.00
05/01/06	NEUENSCHWANDER, JEFFREY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax workpapers with A. Miller	0.5	750.00	375.00

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05/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed participating office preparation of summary of audit adjustments	0.7	490.00	343.00
05/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the receivables section in the Delphi Product and Service Solution file	3.7	270.00	999.00
05/01/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared comments and notes on client prepared memos	2.5	650.00	1,625.00
05/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Completed reconciliation of the out-of-period adjustments for Delphi's recorded adjustments	3.4	270.00	918.00
05/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed state and local taxes with M. O'Brien and Y. Lee	1.8	525.00	945.00
05/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property issues identified during final testing for Energy & Chassis	2.6	270.00	702.00
05/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on wire disbursements made subsequent to bankruptcy	3.1	490.00	1,519.00
05/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.6	270.00	162.00
05/01/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed review of latest analysis from KPMG	1.0	750.00	750.00
05/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed proposed entries as provided by Delphi headquarters to determine which entries were proposed by Deloitte	3.4	270.00	918.00
05/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed review of status of income tax audit area and workpapers	0.7	490.00	343.00
05/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client re: Delphi headquarters group insurance plans accruals	1.3	240.00	312.00
05/01/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Research IRC Sec. 59(e) to see if its applicable to Michigan	1.0	525.00	525.00
05/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed rules for Mexican final and withholding taxation related to dividend distributions	1.0	390.00	390.00
05/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and drafted follow-up items for China S- Units	1.3	390.00	507.00
05/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed accounting memo's for the 2005 audit	1.6	200.00	320.00
05/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte affiliate reporting summary for completeness	2.1	525.00	1,102.50
05/01/06	NEUENSCHWANDER, JEFFREY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed workpapers relating to non-US income tax issues	1.5	750.00	1,125.00
05/01/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed draft reporting package prepared by the company	0.9	650.00	585.00
05/01/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with R. Favor to go over prior year data and current year information received from Delphi on state tax provision	0.5	525.00	262.50
05/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation of accrued liabilities testing for headquarters ledger	1.7	240.00	408.00
05/01/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Consulted with M.O'Brien re: contingency reserves and discussed next step on Michigan employee leasing, passive investment company, and IRC Sec. 59(e)	1.0	525.00	525.00
05/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented conclusions and updated audit workpapers re: Dana bankruptcy	1.1	440.00	484.00
05/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed review notes on the battery sale related to entries made by Delphi Product and Service Solutions	0.8	270.00	216.00

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05/01/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Scheduled meeting with Deloitte state specialist on Texas, Louisiana, and Georgia regarding passive investment company and how the state would impose tax on it	0.5	525.00	262.50
05/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed non-US income tax open items with J. Neuenschwander, R. Favor and A. Miller	1.1	490.00	539.00
05/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax workpapers with A. Miller	0.5	525.00	262.50
05/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed additional pension questions with E. Jester	1.0	200.00	200.00
05/01/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Investigated differences in timing of when tooling was recorded as an asset	3.8	390.00	1,482.00
05/01/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed state tax provision information received from Delphi	2.0	525.00	1,050.00
05/01/06	KAPECKI, KENNETH WALTER	SENIOR MANAGER	IMPAIRMENT	Reviewed Delphi valuation for goodwill and asset impairment	2.0	525.00	1,050.00
05/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax items with D. Maher and R. Favor	0.5	390.00	195.00
05/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Entered in corrections to the GAAP checklist related to foreign exchange transactions	0.6	270.00	162.00
05/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed state and local tax information	1.3	525.00	682.50
05/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared accounting memo log to the log provided by the client for discrepancies	2.3	200.00	460.00
05/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: pre-petition liability testing	2.8	240.00	672.00
05/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the entire Delphi Product and Service Solution file to ensure all audit adjustments were recorded and reported	2.1	270.00	567.00
05/01/06	JOSHI, AMITESH	ASSOCIATE	INTERNAL CONTROL TESTING	Completed Cycles pertaining to DPSS- Expenditure & E&S-Treasury	3.0	27.00	81.00
05/01/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed clients SOPA entries that are being booked	2.2	650.00	1,430.00
05/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with R. Sparks re: non-U.S. contingency matters	2.4	525.00	1,260.00
05/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared forward curve review notes	1.1	270.00	297.00
05/01/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed China reporting package for S and G units.	0.5	650.00	325.00
05/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Tied out and documented Energy & Chassis restatement push down entries to hyperion	1.7	200.00	340.00
05/01/06	WHITE, JULIE R	ASSOCIATE	IMPAIRMENT	Continued drafting SFAS 142 findings memo	1.2	300.00	360.00
05/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to income tax e-mails	0.9	525.00	472.50
05/01/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Michigan and passive investment company contingency reserves	1.0	525.00	525.00
05/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and made follow up request for Delkor information related to in transit inventory for testing of the battery divestiture.	0.4	270.00	108.00
05/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed forth quarter review for headquarters ledger	2.3	240.00	552.00
05/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax items with D. Maher and A. Miller	0.5	525.00	262.50
05/01/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in meeting with D. Olbrecht of Delphi discussing contingency reserves for Michigan employee leasing company, passive investment company, and other audit issues	1.0	525.00	525.00

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05/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed valuation allowance assessment for years 2000 through 2004	2.1	390.00	819.00
05/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented conclusions on the accounting for Linho plant closure memorandum	0.8	440.00	352.00
05/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed draft reporting requirements for Delphi Packard	2.9	390.00	1,131.00
05/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with J. Neuenschwander	0.5	390.00	195.00
05/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Tied out several trial balance to hyperion for net income before taxes	1.9	200.00	380.00
05/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with D. Olbrecht re: state contingency questions	0.4	525.00	210.00
05/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered management's updated analysis of asset impairment for asset evaluated by the company	3.6	440.00	1,584.00
05/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared memo re: accounting for liabilities subject to compromise	0.4	270.00	108.00
05/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and drafted follow-up items and issues for Korea, Singapore, Poland, Portugal, Germany and France	2.3	390.00	897.00
05/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the accrued liabilities section in the Delphi Product and Service Solution file	1.4	270.00	378.00
05/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed schedule of proposed entries provided by Electronics and Safety to determine which entries were booked by Delphi headquarters	0.8	270.00	216.00
05/01/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax items with R. Favor and A. Miller	0.5	750.00	375.00
05/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared update schedule of out of period entries for Delphi corporation	3.5	270.00	945.00
05/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes on the Delphi Technologies Incorporated workpapers	1.2	440.00	528.00
05/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Compared new version of posted journal entries to client prepared version	1.8	270.00	486.00
05/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client regarding calculation of gain on settlements	1.2	490.00	588.00
05/01/06	SULLIVAN, BRIAN J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Researched Mexican cufin issue for repatriation model	0.6	525.00	315.00
05/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed schedule of proposed entries provided by Delphi headquarters to determine reasonableness of entries	1.1	270.00	297.00
05/01/06	SASSO, ANTHONY V	DIRECTOR	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Read revised LSTC memo and held phone consultation with M Crowley	0.9	670.00	603.00
05/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from J. Erickson regarding various non-US income tax issues and drafted emails with follow-up questions	2.0	390.00	780.00
05/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the final memorandum to Detroit as part of final reporting package	1.0	240.00	240.00
05/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering Saginaw SAS 99 entries testing	1.5	390.00	585.00
05/01/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and researched client prepared accounting memos on subsequent events and disclosures	3.0	650.00	1,950.00
05/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax work papers with R. Favor	0.5	390.00	195.00

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05/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation of Delphi headquarters inventory profit elimination consolidated journal voucher based on discussions held with client	3.2	240.00	768.00
05/01/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax open items with R. Favor, D. Moyer and A. Miller	1.0	750.00	750.00
05/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Made selections for push down of restatement entries for Automotive Holdings Group	0.4	270.00	108.00
05/01/06	FITZGERALD, J PATRICK	DIRECTOR	AUDIT PROCEDURES ON INCOME TAXES	Discussed SBT ee leasing contingency and Sec. 59(e) contingency with M.O'Brien and Y.Lee	0.5	725.00	362.50
05/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/1 for the Delphi Sarbanes Oxley procedures	0.2	525.00	105.00
05/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with R. Favor, D. Moyer, and J. Neuenschwander	1.0	390.00	390.00
05/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made selections for push down of restatement entries for Energy & Chassis	0.5	270.00	135.00
05/01/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of financial audit open items.	0.5	650.00	325.00
05/01/06	O'BRIEN, MICHAEL J	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi assumptions of single business tax	3.0	750.00	2,250.00
05/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Created list of additional US pension questions for B. Murray	2.2	200.00	440.00
05/01/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan employee leasing contingency and IRC Sec. 59(e) applicability with P. Fitzgerald	0.5	525.00	262.50
05/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tied out and documented Automotive Holdings Group restatement push down entries	1.6	200.00	320.00
05/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on bankruptcy settlements	1.8	490.00	882.00
05/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with D. Olbrecht, M. O'Brien and Y. Lee	1.5	525.00	787.50
05/01/06	O'BRIEN, MICHAEL J	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi calculation of single business tax liability	2.4	750.00	1,800.00
05/01/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw inventory workpapers	3.5	650.00	2,275.00
05/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared summary of adjustment schedule	1.8	490.00	882.00
05/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and submitted questions regarding open audit areas to the Delphi Product and Service Solutions management	1.6	270.00	432.00
05/01/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of Delphi Headquarters control audit tool upload template for Financial Reporting cycle.	1.1	390.00	429.00
05/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared analysis for Korean Delphi Automotive Company joint venture for headquarters ledger	3.3	240.00	792.00
05/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented participating office reporting packages	1.1	440.00	484.00
05/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with S. Gale re: contingency question	0.3	525.00	157.50
05/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed GAAP checklists to ensure that there were entered correctly by the staff	1.6	270.00	432.00
05/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and evaluated results of construction work in progress testing procedures	0.7	440.00	308.00
05/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented client adjustment in the Delphi Product and Service Solutions audit file	3.7	270.00	999.00

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05/02/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	reviewed KDAC reconciliation provided by the Deloitte corporate audit team	1.0	280.00	280.00
05/02/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and updated to do list for engagement	0.5	440.00	220.00
05/02/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Determined selections of original asset impairment journal entries to agree to the system	0.4	440.00	176.00
05/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed review of property workpapers and provided review notes	0.4	440.00	176.00
05/02/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review re: Mexico	0.1	290.00	29.00
05/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed entries related to trial balance submission errors to determine impact on financial statements for Energy & Chassis	0.9	270.00	243.00
05/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed forth quarter review for headquarters ledger prior to manager review	1.4	240.00	336.00
05/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed with client re: process used to transfer balances from Steering division to aftermarket division	3.2	240.00	768.00
05/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax adjustment supporting schedules prepared by the client	1.1	490.00	539.00
05/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property and construction work in progress proposed entries for Energy & Chassis	0.8	270.00	216.00
05/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client prepared incentive compensation memo for Delphi corporation year end liabilities	1.4	270.00	378.00
05/02/06	O'BRIEN, MICHAEL J	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi calculation of single business tax liability	1.0	750.00	750.00
05/02/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared 2000 reporting binder tabs	0.7	290.00	203.00
05/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed schedule of proposed entries provided by Energy & Chassis team to determine which entries were booked by Delphi headquarters	0.8	270.00	216.00
05/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements resulting in debit balance to vendors	3.3	490.00	1,617.00
05/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented procedures and outcome of testing of withholding tax on dividend payments	1.8	390.00	702.00
05/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed analysis for Korean Delphi Automotive Company joint venture for headquarters ledger to testing procedures performed at the divisional level	3.9	240.00	936.00
05/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Hungary Unit 510 international reporting	0.6	390.00	234.00
05/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: Korean Delphi Automotive Company joint venture reconciliation for headquarters ledger	0.4	240.00	96.00
05/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi accounting memo log and updated for memos received	0.6	490.00	294.00
05/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures on client performance achievement plan accrual for year end liability	2.7	270.00	729.00
05/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed activity for account 3397 related to the Energy and Chassis ledger	0.8	240.00	192.00
05/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed fixed asset beginning balance testing work papers for items with discrepancies for Energy & Chassis	2.7	200.00	540.00
05/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements subsequent to bankruptcy	3.8	490.00	1,862.00
05/02/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Developed testing approach and made selections to test the completeness of assets evaluated for impairment	3.1	440.00	1,364.00

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05/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared summary of adjustment schedule for updates	0.7	490.00	343.00
05/02/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2 re: product financing arrangements, depreciation, financial instruments	0.3	290.00	87.00
05/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed schedule of proposed entries provided by Automotive Holdings Group team to determine which entries were booked by Delphi headquarters	0.4	270.00	108.00
05/02/06	SPRINGER, RICK	SENIOR ASSOCIATE	IMPAIRMENT	Reviewed draft Valuation Findings Memo re: SFAS 142	1.2	375.00	450.00
05/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed schedule of proposed entries provided by Headquarters team to determine which entries were booked by Delphi headquarters	1.6	270.00	432.00
05/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed summary of adjustment proposed by client subsequent to closing	0.6	440.00	264.00
05/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented process utilized by Steering division to determine the balances which are transferred to aftermarket division	1.8	240.00	432.00
05/02/06	KAPECKI, KENNETH WALTER	SENIOR MANAGER	IMPAIRMENT	Reviewed Delphi valuation for goodwill and asset impairment	1.0	525.00	525.00
05/02/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Determined selection of plant locations for completeness and assumptions procedures utilized in asset impairment analysis	1.6	440.00	704.00
05/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched Mexican tax law related to taxation of entities in the maquiladora industry	1.0	390.00	390.00
05/02/06	VENKATARAMAN, SRIVIDHYA	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted review of all DPSS and ES cycles	1.1	27.00	29.70
05/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched Turkish tax law related to withholding tax on dividend distributions	0.5	390.00	195.00
05/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: reconciling items in December related to the pre-petition liability account	0.9	240.00	216.00
05/02/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed open items list to seniors and managers re: all areas	0.7	290.00	203.00
05/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed special tools testing work papers for items with discrepancies with accumulated amortization recalculation for Energy & Chassis	2.1	200.00	420.00
05/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi 2004 pension footnote	2.1	200.00	420.00
05/02/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Organized comments and notes on client prepared memos for follow-up by staff and managers	3.8	650.00	2,470.00
05/02/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for an participated in discussion with J. Schnurr and B. Plumb regarding subsequent events	0.8	650.00	520.00
05/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented China 451, 469, 484 and 492 international reporting	1.3	390.00	507.00
05/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed allowance for bad debt testing and receivables testing for the headquarters ledger	3.2	270.00	864.00
05/02/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-US effective tax rates, global tax contingency analysis and e-mails to Deloitte affiliates	3.5	750.00	2,625.00
05/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation in the accrued liabilities testing work papers to close manager review notes related to the headquarters ledger	2.6	240.00	624.00
05/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tested subsequent event entries for Automotive Holdings Group	0.9	270.00	243.00
05/02/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed passive investment company contingency for Georgia with T.Manners	0.5	525.00	262.50
05/02/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed China reporting package for S and G units.	0.8	650.00	520.00

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05/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi 2004 reporting binder	3.3	200.00	660.00
05/02/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed passive investment company contingencies for Texas and Louisiana with B.Brookner	0.5	525.00	262.50
05/02/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reconciled royalty fees between hyperion and royalty income schedule	1.0	290.00	290.00
05/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Closed manager review notes re: benefit liability testing procedures performed	1.8	270.00	486.00
05/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Made additional information requests of Delphi Steering division based on partner review notes	3.8	240.00	912.00
05/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed documentation on testing procedures re: incentive compensation liabilities as of year end	1.7	270.00	459.00
05/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/2 for the Delphi Sarbanes Oxley procedures	0.2	525.00	105.00
05/02/06	BROOKNER, BRAD J	DIRECTOR	AUDIT PROCEDURES ON INCOME TAXES	Discussed passive investment company contingencies for Texas and Louisiana	0.5	715.00	357.50
05/02/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared assignment listing of 2000 reporting areas	0.5	290.00	145.00
05/02/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed and researched client prepared accounting memos related to Packard	3.5	650.00	2,275.00
05/02/06	FITZGERALD, J PATRICK	DIRECTOR	AUDIT PROCEDURES ON INCOME TAXES	Participated in conference call with Y.Lee re: 59e and sbt	0.5	725.00	362.50
05/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed schedule of proposed entries provided by Delphi Product and Service Solutions team to determine which entries were booked by Delphi headquarters	0.6	270.00	162.00
05/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed schedule of proposed entries provided by Electronics and Safety team to determine which entries were booked by Delphi headquarters	0.6	270.00	162.00
05/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed pushdown of restatement entry testing for Delphi Technologies Incorporated ledger	1.2	240.00	288.00
05/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation related to analysis of effective tax rates at non-US units	1.5	390.00	585.00
05/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Turkey international reporting	1.3	390.00	507.00
05/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Recalculated depreciation expense for items with discrepancies for beginning balance testing for Energy & Chassis	1.9	200.00	380.00
05/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated items noted on participating office reports for accounting conclusions	1.6	440.00	704.00
05/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Germany 5C3 FUBA international reporting	2.5	390.00	975.00
05/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic reconciliation selections	2.4	200.00	480.00
05/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared for and participated in discussion with participating office, C. Alsager and D. Ralbusky re: summary of passed adjustments for Electronics & Safety	0.6	490.00	294.00
05/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and determined additional procedures related to construction work in progress errors identified for Energy & Chassis	2.1	270.00	567.00
05/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed schedule of proposed entries provided by Saginaw team to determine which entries were booked by Delphi headquarters	0.6	270.00	162.00
05/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Met with D. Moyer and C. Alsager re: reconciliation of the client prepared summary schedule	0.7	270.00	189.00

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05/02/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and researched client prepared accounting memos related to Energy and Chassis	3.2	650.00	2,080.00
05/02/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Record final schedule versions and supporting documents for First Interim filing	0.4	500.00	200.00
05/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Performed reconciliation procedures on client prepared summary of proposed entries	2.8	270.00	756.00
05/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Recalculated accumulated amortization for items with discrepancies for Energy & Chassis	1.8	200.00	360.00
05/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Met with D. Moyer, D. Ralbusky and J. Clark re: proposed entries for Electronics and Safety	0.7	270.00	189.00
05/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated subsequent event memorandum re: Dana receivables	0.6	440.00	264.00
05/02/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed information provided by the company on transfer pricing documentation	1.0	730.00	730.00
05/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed index of workpapers to determine which workpapers were ready for partner review	1.1	440.00	484.00
05/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client re: unclear client proposed adjusting entries on the Delphi Product and Service Solutions ledger	1.7	270.00	459.00
05/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed schedule of proposed entries provided by Thermal and Interior team to determine which entries were booked by Delphi headquarters	0.7	270.00	189.00
05/02/06	WHITE, JULIE R	ASSOCIATE	IMPAIRMENT	Continued drafting SFAS 142 findings memo	0.9	300.00	270.00
05/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on gain on bankruptcy settlements	0.8	490.00	392.00
05/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client regarding manual adjustments to wire room disbursement summary	0.7	490.00	343.00
05/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created pivot table for Delphi Thermal and Interior consigned inventory	3.5	200.00	700.00
05/02/06	SCHNURR, JAMES V	PARTNER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Provided expertise re: pension and OPEB discount rate determination for 2002	1.0	700.00	700.00
05/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed schedules received from M. Lewis related to withholding tax on dividends and responded with follow up questions	0.7	390.00	273.00
05/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding senior review notes for receivables testing at Delphi Product and Service Solutions	0.4	270.00	108.00
05/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Discussed status update with J. Badie on DPSS	0.4	490.00	196.00
05/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Thermal & Interior - Internal Control Workpaper - 4700 Inventory	1.0	650.00	650.00
05/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed generally accepted accounting procedures checklist for Delphi year end	3.9	270.00	1,053.00
05/03/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed opeb sensitivity to trend rate changes	1.0	490.00	490.00
05/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed FAS 109 impact on OCI and valuation allowance with R. Favor	0.3	490.00	147.00
05/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Determined procedures for sensitivity analysis testing for pension footnote disclosure	0.8	270.00	216.00
05/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed documentation of client adjustment in the Delphi Product and Service Solutions audit file	2.7	270.00	729.00
05/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed client-prepared analysis of true-ups to net operating loss carry forwards at French units	3.2	390.00	1,248.00

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05/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Follow-up on participating office reports with questions and investigating GAAP differences	1.6	440.00	704.00
05/03/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation for fixed asset additions and beginning balance testing for Energy & Chassis	1.3	200.00	260.00
05/03/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Outlined audit procedures for asset impairment testing	3.2	440.00	1,408.00
05/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Initiated review of corporate treasury foreign exchange internal control walkthrough workpapers	1.2	525.00	630.00
05/03/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed Aftermarket asset workpapers.	2.1	650.00	1,365.00
05/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented comment on Brazil tax contingency	0.9	390.00	351.00
05/03/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Performed summary of past adjustments detail testing for fixed asset additions in 2005 for Automotive Holdings Group	1.9	200.00	380.00
05/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with D. Moyer regarding an update of the status of the audit work for Delphi Product and Service Solutions	0.4	270.00	108.00
05/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with Finance Manager at Automotive Holdings Group re: proposed entries for 2005.	1.3	270.00	351.00
05/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item listing for Automotive Holdings Group	0.3	270.00	81.00
05/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received for the fourth quarter review for Energy & Chassis	0.6	270.00	162.00
05/03/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax issues related to net operating losses at non-US entities with A. Miller	1.0	750.00	750.00
05/03/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the 2005 10-K for mathematical accuracy	3.6	240.00	864.00
05/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.3	270.00	81.00
05/03/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed FAS 109 impact on OCI and valuation allowance with D. Moyer	0.3	525.00	157.50
05/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Thermal & Interior - Internal Control Workpapers - 4600 - Fixed Assets	0.5	650.00	325.00
05/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Thermal & Interior - Internal Control Workpaper - 4010 - Roll Forward Procedures	0.5	650.00	325.00
05/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Thermal & Interior - Internal Control Workpapers - 4800 - Safeguarding of Assets	0.5	650.00	325.00
05/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Organized supporting documentation binder for 2005 10k	1.7	200.00	340.00
05/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Read portions of the Form 10-K draft	0.9	440.00	396.00
05/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared open review notes from senior and manager for entire Delphi Product and Service Solutions audit file	3.1	270.00	837.00
05/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax issues related to net operating losses at non-US units	1.0	390.00	390.00
05/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation support of accrued accounts payable balances which were transferred to prepetition accounts as provided by Delphi staff	3.6	240.00	864.00
05/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared and sent questions to international teams re: tax contingency	0.6	490.00	294.00
05/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed research for accounting for deferred taxes	0.7	490.00	343.00
05/03/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. deferred tax true up analysis with D. Moyer	0.5	525.00	262.50
05/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior consigned inventory for Stephen Gould Container	2.1	200.00	420.00

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05/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Downloaded hyperion pulls for France trial balance accounts	3.5	200.00	700.00
05/03/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Performed detail testing procedures on recoverability of assets in impairment analysis	2.6	440.00	1,144.00
05/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support for accrued accounts payable balances which were classified as prepetition liabilities in Delphi's reporting system	3.4	240.00	816.00
05/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed generally accepted accounting procedures checklist re: stock incentive plans and pension and other post employment benefits	3.1	270.00	837.00
05/03/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated comments and cleared open review notes on client prepared memos	4.0	650.00	2,600.00
05/03/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to email and voice mail messages	0.5	650.00	325.00
05/03/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-US effective tax rates, non-US net operating loss carryforward analysis, France prior period adjustment analysis	2.1	750.00	1,575.00
05/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in meeting with client re: deferred taxes	0.6	490.00	294.00
05/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. deferred tax true up with R. Favor	0.5	490.00	245.00
05/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted list of headquarters audit areas ready for partner review	0.7	440.00	308.00
05/03/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Tied out several different trial balances to hyperion for different tax accounts from 2000 to 2005	1.3	200.00	260.00
05/03/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed initial quality assurance review of Energy & Chassis divisional control audit tool upload templates prepared by Region 10 staff	2.6	390.00	1,014.00
05/03/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed detailed testing for summary of past adjustments for Energy & Chassis	2.1	200.00	420.00
05/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed IT Corporate Applications CAT workpapers	1.5	650.00	975.00
05/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/3 for the Delphi Sarbanes Oxley procedures	1.0	525.00	525.00
05/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and updated open item listing on international reporting	1.0	390.00	390.00
05/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed HP Toronto IT CAT Workpapers	2.0	650.00	1,300.00
05/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list for benefit liabilities and Steering	0.6	270.00	162.00
05/03/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Consultation with Deloitte Detroit re: Delphi disclosures	1.0	670.00	670.00
05/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Germany and Korea responses on international reports comments	2.1	390.00	819.00
05/03/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. effective tax rate analysis	1.7	525.00	892.50
05/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inventoried and analyze support provided by client re: original asset impairment journal entries and budget business and actual operating income	1.4	440.00	616.00
05/03/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation for repair and maintenance work paper and cleared review notes for Energy & Chassis	1.2	200.00	240.00
05/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed IT MSCS Orlando Hosting Facility CAT Workpapers	1.3	650.00	845.00
05/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Closed review notes relating to benefit liabilities year end testing	1.8	270.00	486.00
05/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Fixed Asset Manager and Supervisor re: open items and proposed adjustments for Energy & Chassis	1.4	270.00	378.00
05/03/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Provided summary of issues and had call with A. Shapiro	0.8	525.00	420.00

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05/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed Steering manager and partner review notes	0.6	270.00	162.00
05/03/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed and researched tax accounting for transaction in other comprehensive income	1.8	650.00	1,170.00
05/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Participated in discussion with client regarding 10-K draft and supporting documentation	0.4	490.00	196.00
05/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed and documented procedures and conclusions reached related to various income tax issues	1.8	390.00	702.00
05/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on gain on bankruptcy settlements	2.4	490.00	1,176.00
05/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed proposed entries and related support for Automotive Holdings Group	2.1	270.00	567.00
05/03/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open U.S. and non-U.S. tax items with A. Miller	0.5	525.00	262.50
05/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open US and non-US income tax items with A. Miller	0.5	390.00	195.00
05/03/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client related to prepetition accrued payable selections and related support	3.8	240.00	912.00
05/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements subsequent to bankruptcy	2.6	490.00	1,274.00
05/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Thermal & Interior - Internal Control Workpapers - 4300 - Revenue and 4400 - Employee Cost	1.5	650.00	975.00
05/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Portugal adjusting entries	0.5	390.00	195.00
05/03/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and discussed transfer pricing information received from Delphi with Haldken	1.0	730.00	730.00
05/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Spoke with client re: documentational support received for accrued accounts payable balances which were transferred to prepetition accounts	1.7	240.00	408.00
05/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item listing for Energy & Chassis	0.7	270.00	189.00
05/03/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed Aftermarket liability and equity workpapers.	1.5	650.00	975.00
05/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from S. Pena related to tax exemption for entities operating in the maquiladora industry	1.0	390.00	390.00
05/03/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to email and voice mail messages	1.3	650.00	845.00
05/03/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed accounting memo log for discrepancies from log provided by client	0.7	200.00	140.00
05/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior consigned inventory for Crown Packaging Container	1.8	200.00	360.00
05/03/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and researched client prepared accounting memos related to Energy and Chassis	2.0	650.00	1,300.00
05/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed listing of assets placed in service as of 1/1/2004 and 1/1/2005 to determine prior period impact for Energy & Chassis	0.7	270.00	189.00
05/03/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed and researched client prepared accounting memos related to the Saginaw division	2.8	650.00	1,820.00
05/03/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Emailed additional questions on nexus and apportionment for passive investment company to Denise Olbrecht	0.5	525.00	262.50
05/03/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed forward curve testing	0.4	340.00	136.00
05/03/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support provided by client related to prepetition accrued payable selections and prepared additional requests	3.6	240.00	864.00

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05/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed manager review notes on journal entry testing and closed notes for Energy & Chassis	1.3	270.00	351.00
05/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on debit balances created via wire room disbursements	1.1	490.00	539.00
05/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with client regarding wire room open questions	2.3	490.00	1,127.00
05/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and documented final memos and SOPA for Delphi Packard	1.8	390.00	702.00
05/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed staff receivables testing of Delphi Product and Service Solutions	3.5	270.00	945.00
05/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Thermal & Interior - Internal Control Workpaper - 4020 - Deficiency Tracker, 4100 - Treasury Cycle and 4200 - Expenditures	1.0	650.00	650.00
05/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Thermal & Interior - Internal Control Workpapers - 4500 - Financial Reporting	0.5	650.00	325.00
05/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated open items list for changes in status of US and non-US income tax items	0.2	390.00	78.00
05/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented completeness testing of asset impairment indicator assessment	3.1	440.00	1,364.00
05/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Cleared Safeguarding of Assets review notes	0.4	280.00	112.00
05/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Electronics and Safety closed review notes for financial reporting business process	2.1	480.00	1,008.00
05/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic testing procedures performed for the main United States pension plans	3.2	270.00	864.00
05/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed beginning balance review noted for Energy & Chassis	0.3	270.00	81.00
05/04/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed updated status report	1.2	650.00	780.00
05/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Footed income statement and balance sheet from the annual report	0.8	200.00	160.00
05/04/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed questions regarding transfer pricing	1.0	525.00	525.00
05/04/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of financial audit open items.	1.1	650.00	715.00
05/04/06	MANO, PATRICE M	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi transfer pricing summary position	0.5	525.00	262.50
05/04/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated documentation of independent testing for thermal and interior	1.5	280.00	420.00
05/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on impairment rollforward for Energy & Chassis	1.1	270.00	297.00
05/04/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Created binder for work papers retained for thermal and interior	0.7	280.00	196.00
05/04/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with J. Erickson and A. Miller re: tax consolidations analysis and France deferred true-up computations	0.6	525.00	315.00
05/04/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed draft 10K	3.4	650.00	2,210.00
05/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed partner review notes for Delphi Product and Service Solutions	0.4	270.00	108.00
05/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Cleared deficiency tracker review notes for all business cycles	2.4	280.00	672.00
05/04/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared acquisitions and divestitures footnote for the 2005 10-K	3.6	240.00	864.00
05/04/06	AUGHTON, JEFFERY S	PARTNER	IMPAIRMENT	Reviewed impairment testing procedures and status of requests.	1.3	650.00	845.00

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05/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.3	270.00	81.00
05/04/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed twelfth draft of the securitization footnote for 10-K reporting as received from Delphi headquarters staff	3.4	240.00	816.00
05/04/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client re: accrued payable transactions transferred to a prepetition account for headquarters ledger	2.4	240.00	576.00
05/04/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated documentation of reperformance testing to follow new guidelines	2.7	280.00	756.00
05/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a detailed open items listing for the Delphi testing	1.2	270.00	324.00
05/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client regarding wire room audit questions	0.2	490.00	98.00
05/04/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed entity level controls documentation to support Control testing	3.7	525.00	1,942.50
05/04/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed FAS 109 impact on OCI items and valuation allowance with T. Biddix	0.3	525.00	157.50
05/04/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed SAS 99 testing for Delphi HQ for the 4th Q 2005 entries	2.3	390.00	897.00
05/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed responses provided by Fixed Asset Manager re: classification of projects for Energy & Chassis	1.2	270.00	324.00
05/04/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi documentation in support of the material weaknesses	3.9	525.00	2,047.50
05/04/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed IT Plano SMC CAT Workpapers	1.0	650.00	650.00
05/04/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Reviewed supporting documentation provided by client re: asset impairment analysis	2.1	440.00	924.00
05/04/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax items with A. Miller	1.3	525.00	682.50
05/04/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Researched income taxes accounting issue related to other comprehensive income	1.5	650.00	975.00
05/04/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Footed first version of Delphi other income footnote of the 10K	3.4	200.00	680.00
05/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Footed derivatives note from the annual report	0.3	200.00	60.00
05/04/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Recorded partner changes to open items list re: all sections	2.9	290.00	841.00
05/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Coordinated obtaining information for report and tie out process for 10-K.	1.7	270.00	459.00
05/04/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed reporting package for S and G units	0.8	650.00	520.00
05/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed manual work papers for Delphi Product and Service Solutions	1.2	270.00	324.00
05/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status	0.5	480.00	240.00
05/04/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax consolidations and France true up computations with R. FAVOR and J. Erickson	0.6	390.00	234.00
05/04/06	O'BRIEN, MICHAEL J	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi calculation of single business tax liability	2.4	750.00	1,800.00
05/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Footed significant accounting policies note from the annual report	1.1	200.00	220.00
05/04/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Aftermarket testing and status of open issues.	0.5	650.00	325.00
05/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and submitted alternative testing selections for outstanding receivable confirmations at Delphi Product and Service Solutions	0.6	270.00	162.00
05/04/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed FAS 109 impact on OCI and valuation allowance with M. Fisher	0.7	525.00	367.50

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05/04/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/4 for the Delphi Sarbanes Oxley procedures	0.7	525.00	367.50
05/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed client questions regarding open items	0.3	490.00	147.00
05/04/06	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Reviewed and commented on client prepared draft of internal controls report	1.7	650.00	1,105.00
05/04/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to various tax e-mails	1.0	525.00	525.00
05/04/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax matters with R. Favor	1.3	390.00	507.00
05/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed divisional summary of proposed adjustment schedule for entries recorded	0.8	270.00	216.00
05/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation for the sick and accident, extended disability liabilities as of year end	2.1	270.00	567.00
05/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Schedule H review notes for all divisions	0.4	280.00	112.00
05/04/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Korean Delphi automotive company United States generally accepted accounting principles adjustments for headquarters ledger	2.9	240.00	696.00
05/04/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Initiated review of treasury foreign exchange internal control testing workpapers	1.0	525.00	525.00
05/04/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed twelfth draft of the segment footnote for 10-K reporting as received from Delphi headquarters staff	3.6	240.00	864.00
05/04/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Organized relevant motions, orders, and case files	0.4	500.00	200.00
05/04/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with D. Olbrecht re: state contingency computations	0.5	525.00	262.50
05/04/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed roll-forward of net operating losses at non-US units	3.5	390.00	1,365.00
05/04/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed appropriateness of tax expense reported at units that consolidate for income tax purposes	2.9	390.00	1,131.00
05/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing 5-4-2006	2.3	480.00	1,104.00
05/04/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed twelfth draft of the restructuring footnote for 10-K reporting as received from Delphi headquarters staff	3.7	240.00	888.00
05/04/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Thermal and Interior consigned inventory for Jamestown Container	2.9	200.00	580.00
05/04/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared a list of workpapers with open issues requiring resolution prior to entry to the working archive utility re: M. Crowley	1.0	290.00	290.00
05/04/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated entity level control testing documentation	2.5	360.00	900.00
05/04/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed state tax contingency and IRC Sec. 59(e) & MI impact with R.Favor	0.7	525.00	367.50
05/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation for benefit liability assumptions as of year end for Delphi	1.4	270.00	378.00
05/04/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed SAS 99 testing for Delphi HQ for the 3rd Q 2005 entries	2.1	390.00	819.00
05/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented variance explanations for test check testing within Inventory cycle	0.9	280.00	252.00
05/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed safeguarding of assets for Automotive Holding Group division	1.3	480.00	624.00
05/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended call with client re: Electronics and Safety price givebacks	0.7	440.00	308.00
05/04/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Inspected the listing of workpapers with no issues requiring resolution prior to entry to the working archive utility re: all workpapers	1.5	290.00	435.00
05/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented control deficiencies related to construction work in progress for Energy & Chassis	0.7	270.00	189.00

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05/04/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Delphi property footnote version 1	2.7	200.00	540.00
05/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated the adjustment proposed by the Portuguese team re: plant closure	1.1	440.00	484.00
05/04/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed time datasets and incorporated additional time downloads for February monthly statement	2.1	500.00	1,050.00
05/04/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Mapped SOPA deficiencies to control objectives and activities	3.5	360.00	1,260.00
05/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed and submitted support for warranty payment testing for the financial statement footnotes to the staff	0.8	270.00	216.00
05/04/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed Aftermarket operations workpapers.	3.2	650.00	2,080.00
05/04/06	PENA, SALVADOR	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Responded to questions from the audit team related to Mexican income tax issues	2.0	525.00	1,050.00
05/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated deficiency listing with responses and conclusions reached based on discussions with client	0.8	280.00	224.00
05/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded balance sheet from hyperion and formatted into a work paper	0.4	200.00	80.00
05/04/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control deficiency work papers for correct references and wording	3.1	280.00	868.00
05/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded income statement from hyperion and formatted into a work paper	0.5	200.00	100.00
05/04/06	AL QAMARI, NISHREEN ABBAS	ASSOCIATE	IMPAIRMENT	Worked on SFAS 142 findings memo.	1.5	335.00	502.50
05/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager and partner review notes for the Steering division	0.5	270.00	135.00
05/04/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed SAS 99 testing for Delphi HQ for the 2nd Q 2005 entries	1.8	390.00	702.00
05/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with European partner the Linho, Portugal plant closure memorandum	0.5	440.00	220.00
05/04/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed entity level control workpapers.	2.9	650.00	1,885.00
05/04/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed true-ups to net operating losses recorded for members of the French tax consolidated group	2.6	390.00	1,014.00
05/04/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Completed review of treasury foreign exchange control walkthrough	3.2	525.00	1,680.00
05/04/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared reorganization items footnote for the 2005 10-K	3.1	240.00	744.00
05/04/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded hyperion pulls for other income accounts	2.1	200.00	420.00
05/04/06	FISHER, MARK S	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and discussed FAS109 impact on OCI with R.Favor	0.5	750.00	375.00
05/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out balance sheet from the annual report to the support obtained from the client	1.2	200.00	240.00
05/04/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed first draft of financial statement provided by client	1.5	650.00	975.00
05/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Obtained and analyzed support from the client for footnotes 1-11 of the annual report	1.1	200.00	220.00
05/04/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with financial audit mapping for SOPA deficiencies to control activities	2.0	360.00	720.00
05/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed documentation for impairment rollforward for Energy & Chassis	2.4	270.00	648.00
05/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation of benefit payment detail testing procedures	0.6	270.00	162.00
05/04/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed French NOL true-up analysis	2.3	525.00	1,207.50